

Substitute Forms Guidelines Vendor Specifications

**Tax Year 2005
Processing Year 2006**



Department of Taxation

September 2005

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2005 LEGISLATIVE CHANGES

Legislative changes affecting the forms covered by this document are summarized below. Additional information can be obtained from the legislative information system at <http://leg1.state.va.us> or from the Legislative Summary at www.tax.virginia.gov.

Standard Deduction: Beginning in 2005 the standard deduction for married individuals filing jointly increases from \$5,000 to \$6,000 (\$3,000 for married filing separately).

Personal Exemptions: The personal exemption amounts for filers, spouses and dependents have been increased to \$900 per exemption effective for taxable year 2005. The change does not affect the amounts for exemptions claimed for age (over 65) and blindness, which remain at \$800 per exemption.

Filing Threshold: For 2005, the filing threshold increases from \$5,000 to \$7,000 for individuals filing as single or married filing separately and from \$8,000 to \$14,000 for married couples filing jointly.

Extensions: Taxpayers are granted an automatic six-month extension for filing an income tax return. No application for extension is required; however, any tax due must be paid with a special voucher, Form 760IP, by the original due date for filing the return (May 1, 2006 for calendar year filers). The penalty for underpayment of tax has increased to 2% per month.

Voluntary Contributions: See Appendix F for the list of eligible organizations.

Fixed Date Conformity: See the website at www.tax.virginia.gov for any 2006 General Assembly updates.

Enterprise Zone Grant Program: The existing system for enterprise zone tax credits is being replaced with the Enterprise Zone Grant Program. On July 1, 2005, the Enterprise Zone Act expired, but all enterprise zones that were in effect prior to July 1, 2005 will continue until the end of their 20-year designation period. In addition, the Enterprise Zone Business Tax Credit and the Enterprise Zone Real Property Investment Tax Credit will still be allowed for those businesses that already receive the credits or have signed agreements with the Commonwealth to do so.

Neighborhood Assistance Act Tax Credit: Increases the maximum Neighborhood Assistance credit that individuals may receive in a taxable year from \$750 to \$50,000.

Penalty for Preparers of Fraudulent Tax Returns: Creates a class 6 felony for income tax return preparers who knowingly and willfully aid, assist in, counsel, or advise the preparation or presentation of a fraudulent tax return, affidavit, claim or other document required by the income tax laws that the preparer knows is fraudulent or false as to any material matter. The Tax Commissioner is authorized to initiate injunctive action to stop the fraudulent preparer from engaging in return preparer fraud or, in certain circumstances, from acting as an income tax return preparer.

INTRODUCTION

PURPOSE AND BACKGROUND

This document is designed to provide tax preparation software developers (“vendors”) with requirements for the computer-generated tax year 2005 Virginia Individual Income Tax forms and accompanying schedules. Included are:

- Print and programming design specifications for the 2005 760CG return package
- Two dimensional barcode record specifications for the 2005 760CG return package
- Approval requirements for forms, including test case specifications
- Contact information

The 760 CG return package includes the following forms:

- Form 760CG
- Schedule ADJ/CG
- Schedule OSC/CG
- Schedule FED
- Schedule CR/CG
- Schedule INC

Note: The Schedule INC contains information from and is used to replace taxpayers’ W-2s. The Schedule INC is required when submitting Forms 760CG. When filing Forms 760PY and 763 a Schedule INC may be filed in lieu of the W-2s.

Types of Substitute Forms

Covered in these guidelines	Covered in Voucher Specifications
Full Size Returns and Schedules <ul style="list-style-type: none">• 2D Barcode/Exact Position• 1D Barcode/Exact Position• ID Barcode• No Barcode	Vouchers <ul style="list-style-type: none">• OCR/Exact Position• OCR/Nonscannable

EXACT POSITION AND BARCODE REQUIREMENTS BY FORM

Form Name	Exact Position	Barcode Type	
		2D	1D
Form 760CG	X	X*	X
Schedule ADJ/CG/Part 2	X		X
Schedule CR/CG	X		X
Schedule FED	X		X
Schedule INC/CG	X		X
Schedule OSC/CG	X		X
Form 301 - Bank Franchise			X
Form 301 - Corporate			X
Form 301 - Individuals			X
Form 304			X
Form 304, Sch A			X
Form 304, Sch B			X
Form 305, Sch B			X
Form 305			X
Sch A (305)			X
Form 306			X
Form 306, Sch A			X
Form 306, Sch B			X
Form 500			X
Form 500C			X
Form 500CR			X
Form 500NOLD			X
Form 500X			X
Form 502			X
Form 760C			X
Form 760F			X
Form 763S			X
Form 765			X
Form LPC			X
Schedule 500 A			X
Schedule 500 AB			X
Schedule 502 A			X
Schedule L (765)			X
Schedule VK-1			X
Schedule VK-1 Summary			X
Form 760 PY			
Form 763			
Form 770			
Schedule NPY			

* Contains data from 760/CG, ADJ/CG, INC/CG, CR/CG and FED. See Appendix A for 2D and Exact Position specifications.

2D Barcode

The 2D barcode location is the top right of page 1 of the Form 760CG. The barcode is limited by the boundaries of columns 44 and 80 and by rows 4 and 13. If your software does not support 2D barcodes, the reserved space must be left blank.

Important: If vendor is using 2D barcode software, 2D default must be on.

1D Barcode

The placement of the 1D barcode is not the same for each form. See each form for the location of the associated barcode. Appendix B provides the 1D barcode scheme and other technical data.

FORMS APPROVAL REQUIREMENTS

The approval process for the 760CG return package and for coupon-sized returns and vouchers includes processing the test case returns submitted for approval through our automated systems. To ensure that your 760CG return package and coupon-sized documents can be approved quickly when received at TAX, always submit original returns and schedules. See the voucher specifications document for voucher approval requirements.

760CG Series: Please note that all 760CG return package software developers, regardless of whether they purchase an approved TAX form from a third party vendor, are required to submit test case samples for approval. The samples must incorporate data that has been predefined in this document. Exact positioning of all data elements is required for approval. Vendors also providing 2 dimensional barcodes on 2005 760CG returns must meet 2 dimensional barcode requirements listed in this document.

All other full size forms: The text and layout of forms that do not have exact positioning or OCR requirements should reproduce the official form as presented on the agency's web site, www.tax.virginia.gov.

Submission Requirements

- 760CG Series: Four originals of the Form 760CG and all associated schedules must be provided. One set should be fully filled (full field). Three sets should contain information listed in Appendix J. All forms submitted for testing must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Other full size forms: Two complete sets of all other forms are required for testing.

Approval does not mean that forms or software are error-free. Approval means that the vendor has demonstrated that the forms meet requirements listed in this document. Vendors must submit substitute forms to the department for review before distribution or release to customers and clients.

Mailing Address:

Send all requests for substitute form approvals to:

Virginia Department of Taxation
Substitute Forms Approval
3600 West Broad Street, Suite 169
Richmond, VA 23230

Contacts:

forms.unit@tax.virginia.gov

Heath Pool
Substitute Forms Coordinator
804-367-0359
heath.pool@tax.virginia.gov

EV Goode
E-Services Supervisor
804-367-0646
ev.goode@tax.virginia.gov

Copies of forms:

Forms Request Unit
Warehouse Operations
4790 Eubank Road
Richmond, Virginia 23231
804 440-2541

GENERAL GUIDELINES FOR SUBSTITUTE FORMS

PAPER AND INK REQUIREMENTS

- Paper size: 8.5 inches x 11 inches.
- Printing: single sided.
- Orientation: portrait.
- Paper weight: 20 pound bond (non-recycled) paper.
- Paper color: white.
- Ink: black. Colored inks and light printing may result in processing problems that delay return processing.

Paper and ink specifications, that cannot be controlled directly by vendors are critical to the successful processing of returns, and should be communicated to your customers.

MARGINS AND LAYOUT

Print Area

The page size for full-page forms must be 8 ½ x 11 inches. Using the 6 lines per inch requirement and half-inch margins, the first available print line is line 4. The last print line is line 63. Using 10 characters per inch for the horizontal measurement, the first available print column is column 6. Column 80 is the last available print column. Grid locations are provided in Appendix A. The locations are in column, line order.

Lines

Lines should be printed on forms only as specified in this document. Please review each form to determine where lines should be placed. For the 760CG return package, there are no lines on any of the forms except on the Form 760CG return at the bottom of page 1 and the bottom of page 2. All unnecessary lines were removed to improve automated character recognition processes. For forms other than coupons, vouchers, and the Form 760CG return package, forms must appear in the same format as the official versions of the forms.

For Office Use Only Areas

There are various areas on most all TAX forms that are reserved “For office use” only. The Vendor is required to include the text and, if required, lines to separate and designate these areas as “For Office Use”.

TAX SOFTWARE DEVELOPER INFORMATION

Vendor Codes

The NACTP code is a 4-digit field. TAX allows 5 digits for the software developer’s code, 4 digits for the NACTP code plus 1 digit to distinguish among companies or software versions. For example, if you release both a DOS and Windows version of your software, the 5th position may include a D or W. If you do not have an NACTP code, a Virginia code will be assigned to you during the approval process.

On the Form 760CG return, page 1, there are two fields following the label “Vendor ID”. The first field is for the developer’s NACTP code. The second field is four characters and is for the print form vendor’s NACTP code.

Examples for the 760CG

Vendor 9999 developed both the software and the printed form	Software developed by vendor 9999 Printed form purchased from vendor 9990
Approved Vendor: 9999 (left justified)	Approved Vendor: 9999 9990

Logos, State Seals, and Control Numbers

No company logos, state logos, or state seals should be placed on forms. Version numbers, company names, and text abbreviations may be placed on the margins of forms provided the information does not interfere with data capture. This determination will be made on a case-by-case basis during the approval process.

Generally, marginal data does not interfere with data capture if it is placed in the lower left corner of the form and it is at least 1 print position (both horizontally and vertically) from variable data.

FONT REQUIREMENTS

Text Fields

- The minimum point size is 6 point.
- The maximum point size is 12 point.

Controlled Data Fields

Font for controlled data fields must be 12 point 10 pitch Courier.

Special Characters

Special characters should not be used in any controlled data field on TAX forms, unless specified by TAX. Special characters include:

\$	*	%	#	[]	{	}	()
----	---	---	---	---	---	---	---	---	---

1D Barcode Font

- The format of the 1D barcode is 3 of 9.
- The height of the barcode is 1/2 inch.
- A 2:5:1 wide narrow bar ratio should be used.

2D Barcode Font

- The format for the 2D barcode is PDF 417.
- The 2D barcode must be printed using 300 dpi.
- 2D default must be “ON”

Important: Decimals must not be included in the barcode.

NAME AND ADDRESS DATA FIELDS

Vendors should print the name and address fields using Courier 12 as follows:

Name 1 Fields	
Size	Name
12	First Name
1	Space
1	Middle Initial
1	Space
15	Last Name
1	Space
3	Suffix
34	Total

Name 2 Fields	
Size	Name
12	First Name
1	Space
1	Middle Initial
1	Space
15	Last Name
1	Space
3	Suffix
34	Total

NUMBERS AND DATES

Numeric Data Field Format

- All numeric amount data fields must be right justified.
- Decimal points must always be printed.
- Commas must never be included in a dollar value.
- Dollar signs must never be included in a dollar value.

Example: Numeric amount \$14,538.16 must be printed as 14538.

Required: 14538. Always include a decimal point.

NOT ACCEPTABLE	14,538.16	1453816	}	DO NOT use commas or dollar signs.
	14538	14,538		
	\$14538.16	\$14538.		
	\$14538.16	\$14,538.16		
	\$14,538			

Failure to comply with these requirements will cause returns to misread and reject as errors during processing, resulting in delays in issuing refund checks.

Rounding to Nearest Dollar

TAX requires rounding to the nearest dollar on all individual income tax forms reproduced by vendors. Rounding improves the speed and accuracy of the data capture process. Vendors should not drop pennies without rounding to the nearest whole dollar. Each field should be rounded to the nearest dollar and any calculated fields should be the sum of the rounded dollar amounts. For example, the amount 1.52 should be printed as 2.

Specifically, rounding is required on:

760CG	763
Schedule ADJ/CG	770
Schedule OSC/CG	Schedule NPY
Schedule FED	760PMT
Schedule CR	760E/CG
Schedule INC/CG	760ES (Direct)
760PY	760ES (Local)

Rounding is allowed but not required on all other returns and vouchers. It is recommended that software allow users the option of rounding or printing cents on the forms for which rounding is optional.

Negative Numbers

Negative numbers must be indicated by a hyphen “-“ prior to the first digit in the variable data field. Do not use parentheses as negative indicators.

Allowed -15264. Always use a hyphen in the space next to the first digit of the negative number

Not acceptable (156264.) or -15264. Never use parenthesis and never include spaces between the negative number and the hyphen.

Date Fields

Date fields must be created using two digits for the month, day, and year (MMDDYY).

EXACT POSITIONING SPECIFICATIONS REV. 9/05

(APPENDIX A)

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Header Data	NA	N/A	Header Version Number	2	N/A	1	2	N/A	
Header Data	NA	N/A	Developer Code	4	N/A	2	4	N/A	
760CG	Page 1	Top Left	First name of primary taxpayer	12	A	3	12	6, 10	Left justified; 1 space may separate 2 names; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	4	1	19, 10	Left justified;
760CG	Page 1	Top Left	Last name of primary taxpayer	15	A	5	15	21, 10	Left justified; no spaces allowed; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	Suffix for primary taxpayer	3	V	6	3	37, 10	Left justified; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	First name of secondary taxpayer	12	A	7	12	6, 11	Left justified; 1 space may separate 2 names; do not use hyphens pound signs, apostrophes, commas, or periods, etc. Filing Status 2 only.
760CG	Page 1	Top Left	Middle initial of secondary taxpayer	1	A	8	1	19, 11	Filing Status 2 only.
760CG	Page 1	Top Left	Last name of secondary taxpayer	15	A	9	15	21, 11	Left justified; no spaces allowed; do not use hyphens pound signs, apostrophes, commas, or periods, etc. Filing Status 2 only.
760CG	Page 1	Top Left	Suffix for secondary taxpayer	3	V	10	3	37, 11	Left justified; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	Address Line 1	34	V	11	34	6, 12	Left justified; 1 space may separate 2 names; hyphens an ampersands allowed; do not use pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	Address Line 2	34	V	12	34	6, 13	Left justified; 1 space may separate 2 names; hyphens an ampersands allowed; do not use pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	City	20	A	13	20	6, 14	Left justified; 1 space may separate 2 names; hyphens an ampersands allowed; do not use pound signs, apostrophes, commas, or periods, etc.
760CG	Page 1	Top Left	State	2	A	14	2	27, 14	Left justified; standard state code
760CG	Page 1	Top Left	Zip	9	V	15	9	31, 14	5 or 9-digit USPS zip code.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
	1								
760CG	Page 1	Top Left	Filing status	1	N	16	1	18, 16	1 if single; 2 if married filing joint return; 3 if married filing separate return.
760CG	Page 1	Top Left	Head of Household	1	A	17	1	35, 16	Filing Status 1 if filled; print screening code on bottom of form
760CG	Page 1	Top Left	Exemptions (Yourself)	1	N	N/A	N/A	14, 20	Always 1
760CG	Page 1	Top Left	Exemptions (Spouse)	1	N	22	1	14, 21	1 if filing status 2; blank if filing status 1 or 3
760CG	Page 1	Top Left	Dependents	2	N	18	2	16, 20	
760CG	Page 1	Top Left	Total (Exemptions and Dependents)	2	N	19	2	22, 20	Subtotal personal and dependent exemptions; to be multiplied by \$900 for line 11
760CG	Page 1	Top Left	Exemptions (Yourself 65 and over)	1	N	20	1	29, 20	1 if taxpayer age 65 or over
760CG	Page 1	Top Left	Exemptions (Yourself Blind)	1	N	21	1	34, 20	1 if taxpayer blind
760CG	Page 1	Top Left	Total	1	N	N/A	N/A	39, 20	Subtotal blind and age 65 or over or over exemptions; to be multiplied by \$800 for line 11
760CG	Page 1	Top Left	Exemptions (Spouse 65 and over)	1	N	23	1	26, 21	1 if spouse age 65 or over and filing status = 2.
760CG	Page 1	Top Left	Exemptions (Spouse Blind)	1	N	24	1	34, 21	1 if spouse blind and filing status = 2.
760CG	Page 1	Top Left	Vendor ID	5	V	25	5	21, 23	Left justified; 4-digit NACTP code for Software Developer required; 1 character software version number or company code optional; examples developer 9999 has Windows, one for DOS code may be 9999W and 9999D
760CG	Page 1	Top Left	Vendor ID	4	N	N/A	N/A	34, 23	Left justified; 4-digit NACTP code for print form developer required if different from software developer
760CG	Page 1	Top Right	Name or Filing Status Change	1	A	26	1	56, 15	X or space
760CG	Page 1	Top Right	Accelerated Refund	1	A	N/A	N/A	71, 15	X or space
760CG	Page 1	Top Right	Address Change	1	A	27	1	56, 17	X or space
760CG	Page 1	Top Right	Amended Return	1	A	28	1	71, 17	X or space
760CG	Page 1	Top Right	Net Operating Loss Adjustment (NOL)	1	A	29	1	79, 17	X or space
760CG	Page 1	Top Right	Virginia return not filed last year	1	A	30	1	56, 19	X or space

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 1	Top Right	Locality	3	N	31	3	71, 19	Standard FIPS code (provided in Appendix D)
760CG	Page 1	Top Right	Your Partial Last Name	4	A	32	4	56, 21	Left justified; first 4 letters of taxpayer's last name
760CG	Page 1	Top Right	Your SSN	9	N	33	9	71, 21	
760CG	Page 1	Top Right	Spouse Partial Last Name	4	N	34	4	56, 23	Left justified; first 4 letters of taxpayer's last name
760CG	Page 1	Top Right	Spouse SSN	9	N	35	9	71, 23	
760CG	Page 1	Line 1	Federal adjusted gross income	12	N	36	12	26, 25	Right justified; negative sign allowed; must float to print next to number
760CG	Page 1	Line 2	Additions, see Page 2	9	N	37	9	29, 27	Right justified;
760CG	Page 1	Line 3	Subtotal	12	N	N/A	N/A	26, 29	Right justified; negative sign allowed; must float to print next to number
760CG	Page 1	Line 4a	Age deduction - You	5	N	38	5	33, 31	Right justified.
760CG	Page 1	Line 4b	Age deduction - Spouse	5	N	39	5	33, 33	Right justified.
760CG	Page 1	Line 5	Social Security/Railroad Retirement Tier 1 Act subtraction	6	N	40	6	32, 35	Right justified.
760CG	Page 1	Line 6	State Inc Tax Overpayment	6	N	41	6	32, 37	Right justified.
760CG	Page 1	Line 7	Other Subtractions see Page 2	9	N	N/A	N/A	29, 39	Right justified.
760CG	Page 1	Line 8	Subtotal Subtractions	9	N	42	9	29, 41	Right justified.
760CG	Page 1	Line 9	Total VAGI	10	N	N/A	N/A	28, 43	Negative sign allowed; must float to print next to number
760CG	Page 1	Line 10a	Federal Sch A. deductions	9	N	N/A	N/A	29, 45	Right justified.
760CG	Page 1	Line 10b	State/Local Income Tax	9	N	43	9	29, 47	Right justified.
760CG	Page 1	Line 10	Deductions	9	N	44	9	29, 49	Right justified; taxpayers claiming standard deduction, filing status 1 = \$3000, filing status 2 = \$6000, and filing status 3 = \$3000; taxpayers claiming itemized deductions, 760CG page 1 line 10a - page 1 line 10b
760CG	Page 1	Line 11	Exemptions	5	N	N/A	N/A	33, 51	Right justified.
760CG	Page 1	Line 12	Child/Dependent Care	4	N	45	4	34, 53	Right justified.
760CG	Page 1	Line 13	Subtotal	9	N	N/A	N/A	29, 55	Right justified.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 1	Line 14	VA Taxable Income	12	N	N/A	N/A	26, 57	Right justified; negative sign allowed; must float to print next to number
760CG	Page 1	Line 15	Tax Amount	9	N	N/A	N/A	29, 59	Right justified; computed from tax rate schedule
760CG	Page 1	Line 16	Spouse Tax Adjustment	3	N	46	3	35, 61	Right justified.
760CG	Page 1	Line 16a	Your VAGI	10	N	47	10	66, 25	Right justified; negative sign allowed; must float to print next to number
760CG	Page 1	Line 16b	Spouse's VAGI	10	N	48	10	66, 27	Right justified; negative sign allowed; must float to print next to number
760CG	Page 1	Line 17	Net Tax	9	N	N/A	N/A	67, 29	Right justified.
760CG	Page 1	Line 18a	Your Withholding	9	N	49	9	67, 31	Right justified; "Your Total Withholding" from Schedule INC (Virginia withholding)
760CG	Page 1	Line 18b	Spouse Withholding	9	N	50	9	67, 33	Right justified; "Spouse's Total Withholding" from Schedule INC (Virginia withholding)
760CG	Page 1	Line 19	Estimated Payments	9	N	51	9	67, 35	Right justified.
760CG	Page 1	Line 20	Extension Payments	9	N	52	9	67, 37	Right justified.
760CG	Page 1	Line 21	Credit for Low Income	5	N	53	5	71, 39	Right justified; Equals 760CG, page 2, line 12
760CG	Page 1	Line 22	Credit Tax paid to Another State	9	N	54	9	67, 41	Right justified; Equals Schedule ADJ/CG part 2 line 19 or Schedule OSC line 41
760CG	Page 1	Line 23	Political Contribution Credit indicator	1	A	N/A	N/A	58, 43	X if "Other Credits" taken on 760CG page 1, line 23 equals the amount of political contribution credit from ADJ/CG Part 2 line 106
760CG	Page 1	Line 23	Other Credits	9	N	55	9	67, 43	Right justified; Equals Schedule CR/CG page 5, line 116
760CG	Page 1	Line 24	Total Payments/Credits	9	N	N/A	N/A	67, 45	
760CG	Page 1	Line 25	Tax you Owe	9	N	56	9	67, 47	Right justified.
760CG	Page 1	Line 26	Overpayment Amount	9	N	57	9	67, 49	Right justified.
760CG	Page 1	Line 27	Amount to credit to next year's tax	9	N	58	9	67, 51	Right justified.
760CG	Page 1	Line 28	Adjustments/Contributions	9	N	N/A	N/A	67, 53	Right justified; Equals Schedule ADJ/CG Part 2 line 26
760CG	Page 1	Bottom Right	Paid by Credit Card	1	A	59	1	59, 55	X If paying by credit card
760CG	Page 1	Bottom Right	Amount You Owe	9	N	60	9	67, 55	Right justified.
760CG	Page 1	Bottom Right	Refund	9	N	61	9	67, 57	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 1	Bottom Right	Checking or Savings Indicator	1	A	62	1	58, 59	Right justified; C if checking account or S if savings account. Prompt by asking if bank account is a savings or checking account
760CG	Page 1	Bottom Right	Refund: Bank Routing Number	9	N	63	9	61, 59	Left justified; allowed only if there is a balance due the taxpayer; taken from bottom of taxpayer's check
760CG	Page 1	Bottom Right	Refund: Bank Account Number	17	N	64	17	59, 61	Left justified; allowed only if there is a balance due the taxpayer
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 1	2	A	N/A	N/A	51, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 2	2	A	N/A	N/A	54, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 3	2	A	N/A	N/A	57, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 4	2	A	N/A	N/A	60, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 5	2	A	N/A	N/A	63, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 6	2	A	N/A	N/A	66, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 7	2	A	N/A	N/A	69, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 8	2	A	N/A	N/A	72, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 9	2	A	N/A	N/A	75, 63	Screening Code list in Appendix H
760CG	Page 1	Bottom Right - "Office Use" area	Screening Code 10	2	A	N/A	N/A	78, 63	Screening Code list in Appendix H

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
		area							
760CG	Page 2	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 6	1 space may separate 2 names; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 2	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 6	
760CG	Page 2	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 6	no spaces allowed; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 2	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 6	do not use hyphens pound signs, apostrophes, commas, or periods, etc.
760CG	Page 2	Top Left	Primary SSN	9	N	N/A	N/A	6, 7	
760CG	Page 2	Top Left	Farming/Fishing, Merchant Seaman:	1	A	65	1	19, 10	X if self-employed, and at least two-thirds of taxpayer's income earned from farming or fishing, or merchant seaman
760CG	Page 2	Top Left	Coalfield Enhancement Credit Claimed	1	A	66	1	39, 10	X If coalfield enhancement credit claimed on Schedule CR; print CO screening code on page 1
760CG	Page 2	Top Left	Taxpayer Deceased	1	N	67	1	19, 12	Blank if taxpayer and spouse are not deceased; 1 if primary taxpayer (you) deceased; 2 if spouse is deceased; 3 if both taxpayers are deceased.
760CG	Page 2	Top Left	Fixed Date Conformity Adjustment	1	A	68	1	39, 12	X if on 760CG line 2a; subtraction on line 6a; and/or itemized deductions adjusted due to fixed date conformity
760CG	Page 2	Top Left	Dependent on Another's return	1	A	69	1	19, 14	X if the taxpayer be claimed as a dependent on another's return. Print XX screening on page 1/
760CG	Page 2	Top Left	Overseas when due	1	A	70	1	39, 14	X if taxpayer overseas on due date; print YY screening code on page 1
760CG	Page 2	Top Left	Tax preparer's SSN, FEIN, or PTIN	9	N	N/A	N/A	19, 16	Complete if paid preparer.
760CG	Page 2	Top Left	Filing Election	1	A	N/A	N/A	39, 16	Right Justify, Numeric field. 0 = Return not prepared by preparer. The following codes are for use only when filing a return completed by a paid preparer: 1 = Software not capable of producing 2D barcode on 760CG and taxpayer opts out of electronic filing

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
									<p>2 = Software capable of producing 2D barcode on 760CG and 2D enabled*</p> <p>3 = Software capable of producing 2D barcode on 760CG and taxpayer opts out of 2D **</p> <p>4 = Preparer capable of electronic filing but return not acceptable and software not capable of 2D on 760CG</p> <p>5 = Preparer hardship waiver</p> <p>6 = Preparer capable of electronic filing but not yet approved as electronic return originator by IRS and software not capable of 2D on 760CG</p> <p>7 = Return electronically filed</p> <p>* Use this code on 760PY or 763 if software is 2D capable on 760CG</p> <p>** Never applies to 760PY and 763</p>
760CG	Page 2	Top Left	Your Home Phone Number	10	N	71	10	18, 18	
760CG	Page 2	Top Left	Your Work Phone Number	10	N	72	10	31, 18	
760CG	Page 2	Top Left	Spouse Work Phone Number	10	N	73	10	31, 20	Right justified;
760CG	Page 2	Item 1	Interest on obligations of another state	9	N	74	9	31, 24	Right justified;
760CG	Page 2	Item 2a	Fixed Date Conformity Addition	9	N	75	9	31, 26	Right justified;
760CG	Page 2	Item 2b	Other additions - b (code)	2	A	76	2	19, 28	
760CG	Page 2	Item 2b	Other additions - b (amount)	9	N	77	9	31, 28	Right justified; New For TY 2005 Barcode.
760CG	Page 2	Item 2c	Other additions - c (code)	2	A	78	2	19, 30	New For TY 2005 Barcode.
760CG	Page 2	Item 2c	Other additions - c (amount)	9	N	79	9	31, 30	Right justified; New For TY 2005 Barcode.
760CG	Page 2	Item 3	Total Additions	9	N	80	9	31, 32	New For TY 2005 Barcode.
760CG	Page 2	Item 4	Income from obligations or securities of the U.S.	9	N	81	9	31, 36	Right justified.
760CG	Page 2	Item 5	Disability Income code	1	A	N/A	N/A	21, 38	1 if you; 2 if spouse; 3 if both; blank if neither

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 2	Item 5	Disability Income	6	N	82	6	34, 38	Right justified.
760CG	Page 2	Item 6a	Fixed Date Conformity	9	N	83	9	31, 41	Right justified.
760CG	Page 2	Item 6b	Other subtractions - b (code)	2	A	84	2	19, 43	Right justified.
760CG	Page 2	Item 6b	Other subtractions - b (amount)	7	N	85	7	33, 43	Right justified.
760CG	Page 2	Item 6c	Other subtractions - c (code)	2	N	86	2	19, 45	Right justified.
760CG	Page 2	Item 6c	Other subtractions - c (amount)	7	N	87	7	33, 45	Right justified.
760CG	Page 2	Item 6d	Other subtractions - d (code)	2	A	88	2	19, 47	Right justified.
760CG	Page 2	Item 6d	Other subtractions - d (amount)	7	N	89	7	33, 47	Right justified.
760CG	Page 2	Item 7	Total Subtractions	9	N	N/A	N/A	31, 49	Right justified.
760CG	Page 2	Bottom Left	TAX may discuss my return with my preparer	1	A	90	1	39, 52	X if taxpayer authorizes TAX to discuss the return information with the taxpayer's tax preparer. Print TA screening code on page 1
760CG	Page 2	Top Right	Total Additions to Tax, Penalty and Interest	9	N	N/A	N/A	71, 10	
760CG	Page 2	Top Right	Addition to Tax from 760C OR 760F	1	A	N/A	N/A	79, 12	C if 760C; F if 760F; blank if no addition to tax
760CG	Page 2	Top Right	Consumer's Use Tax	5	N	N/A	N/A	75, 14	Right justified; Equals Schedule ADJ/CG Part 2, line 23
760CG	Page 2	Top Right	Total Voluntary Contributions	9	N	N/A	N/A	71, 16	
760CG	Page 2	Top Right	Spouse's Name	34	A	N/A	N/A	47, 19	Full name of spouse if filing status 3
760CG	Page 2	Item 8a - 1st field	Low Income Credit -Exemption Information (Yourself = Primary Taxpayer Name)	14	A	N/A	N/A	46, 25	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8a - 2nd field	Primary Social Security Number	9	N	N/A	N/A	61, 25	
760CG	Page 2	Item 8a - 3rd field	Primary Taxpayer's VAGI (Virginia Adjusted Gross Income)	10	N	N/A	N/A	71, 25	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8b - 1st field	Spouse Name	14	A	N/A	N/A	46, 26	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8b - 2nd field	Spouse Social Security Number	9	N	N/A	N/A	61, 26	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 2	Item 8b - 3rd field	Spouse VAGI	10	N	N/A	N/A	71, 26	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8c - 1st field	Dependent Name	14	A	N/A	N/A	46, 27	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8c - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	61, 27	
760CG	Page 2	Item 8c - 3rd field	Dependent VAGI	10	N	N/A	N/A	71, 27	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8d - 1st field	Dependent Name	14	A	N/A	N/A	46, 28	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8d - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	61, 28	
760CG	Page 2	Item 8d - 3rd field	Dependent VAGI	10	N	N/A	N/A	71, 28	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8e - 1st field	Dependent Name	14	A	N/A	N/A	46, 29	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8e - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	61, 29	
760CG	Page 2	Item 8e - 3rd field	Dependent VAGI	10	N	N/A	N/A	71, 29	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8f - 1st field	Dependent Name	14	A	N/A	N/A	46, 30	Left justified; NEVER print in Low Income Credit fields if no credit is claimed
760CG	Page 2	Item 8f - 2nd field	Dependent Social Security Number	9	N	N/A	N/A	61, 30	
760CG	Page 2	Item 8f - 3rd field	Dependent VAGI	10	N	N/A	N/A	71, 30	Right justified; negative sign allowed; must float to print next to number
760CG	Page 2	Item 8g	Total Family VAGI	10	N	91	10	70, 32	Right justified.
760CG	Page 2	Item 9	Total Exemptions	2	N	92	2	78, 34	
760CG	Page 2	Item 10	Exemption total on return	2	N	N/A	N/A	78, 36	Right justified; personal exemptions claimed on the 760CG, page 1
760CG	Page 2	Item 11	Exemptions from return multiplied by \$300 - Line 10 above	5	N	N/A	N/A	75, 38	Right justified; 760CG page 2 line 10 multiplied by \$300
760CG	Page 2	Item 12	Credit Amount	5	N	N/A	N/A	75, 41	Right justified; total may not exceed net tax liability
760CG	Page 2	Bottom Right	You (Birth Date)	6	N	N/A	N/A	53, 45	Complete if claiming age deduction on lines 4a and/or 4b
760CG	Page 2	Bottom Right	You (Adjusted Federal Adjusted Gross Income)	12	N	N/A	N/A	60, 45	Your portion of AFAGI; negative sign allowed; must float to print next to number

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 2	Bottom Right	Spouse (Birth Date)	6	N	N/A	N/A	53, 47	Complete if claiming age deduction on lines 4a and/or 4b
760CG	Page 2	Bottom Right	Spouse (Adjusted Federal Adjusted Gross Income)	12	N	N/A	N/A	60, 47	Spouse's portion of AFAGI; negative sign allowed; must float to print next to number
760CG	Page 2	Bottom Right	Tax preparer's SSN, FEIN, or PTIN	9	N	93	9	71, 50	
760CG	Page 2	Bottom Right	Filing Election	1	N	N/A	N/A	79, 52	<p>Right Justify, Numeric field.</p> <p>0 = Return not prepared by preparer.</p> <p>The following codes are for use only when filing a return completed by a paid preparer:</p> <p>1 = Software not capable of producing 2D barcode on 760CG and taxpayer opts out of electronic filing</p> <p>2 = Software capable of producing 2D barcode on 760CG and 2D enabled*</p> <p>3 = Software capable of producing 2D barcode on 760CG and taxpayer opts out of 2D **</p> <p>4 = Preparer capable of electronic filing but return not acceptable and software not capable of 2D on 760CG</p> <p>5 = Preparer hardship waiver</p> <p>6 = Preparer capable of electronic filing but not yet approved as electronic return originator by IRS and software not capable of 2D on 760CG</p> <p>7 = Return electronically filed</p> <p>* Use this code on 760PY or 763 if software is 2D capable on 760CG</p> <p>** Never applies to 760PY and 763</p>
760CG	Page 2	Bottom Right	Tax Preparer's Phone Number	10	N	N/A	N/A	70, 54	
760CG	Page 2	Bottom Right	Tax Preparer's Name	36	A	N/A	N/A	44, 59	Left justified
760CG	Page 2	Bottom Right	Tax Preparer's Company	36	A	N/A	N/A	44, 60	May be free formatted within the constraints provided

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
760CG	Page 2	Bottom Right	Business Address	36	A	N/A	N/A	44, 61	May be free formatted within the constraints provided
760CG	Page 2	Bottom Right	City, State, Zip Code	36	A	N/A	N/A	44, 62	May be free formatted within the constraints provided
Sch ADJ/CG	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
Sch ADJ/CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
Sch ADJ/CG	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	No spaces allowed; do not use hyphens pound signs; apostrophes; commas; or periods; etc.
Sch ADJ/CG	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 8	Do not use hyphens pound signs; apostrophes; commas; or periods; etc.
Sch ADJ/CG	Page 1	Top Center	Primary SSN	9	N	N/A	N/A	50, 8	
Sch ADJ/CG	Page 1	Top Left	Border State Rule	1	A	N/A	N/A	40, 12	X if Border State Method used; print BM Screening Code on 760 Page 1.
Sch ADJ/CG	Page 1	Item 13a	Credit For Tax Paid to Another State - Filing status claimed on other state's return	1	N	N/A	N/A	40, 15	1 if single; 2 if married; 3 if married filing separate; 4 if other
Sch ADJ/CG	Page 1	Item 13b	Indicate person claiming the credit	1	N	N/A	N/A	40, 19	1 if primary taxpayer claiming credit; 2 if secondary taxpayer claiming credit or 3 if jointly claiming credit.
Sch ADJ/CG	Page 1	Line 13	Qualifying taxable income	9	N	N/A	N/A	32, 22	Right justified.
Sch ADJ/CG	Page 1	Line 14	Virginia taxable income	9	N	N/A	N/A	32, 24	Right justified; equals 760CG page 1, line 14
Sch ADJ/CG	Page 1	Line 15	Qualifying tax owed to other state	9	N	N/A	N/A	32, 26	
Sch ADJ/CG	Page 1	Line 15a	Name of State	2	A	N/A	N/A	39, 28	Standard state code
Sch ADJ/CG	Page 1	Line 16	Virginia Income Tax	9	N	N/A	N/A	32, 30	Right justified; 760CG line 17 minus 760CG line 21; if filing separately in the other state, but filing jointly in Virginia, enter the amount of Virginia income tax due on the amount reported on ADJ/CG, Page 1 line 14
Sch ADJ/CG	Page 1	Line 17	Income percentage	5	N	N/A	N/A	36, 32	
Sch ADJ/CG	Page 1	Line 18	Virginia Income Tax multiplied by Income Percentage	9	N	N/A	N/A	32, 34	
Sch ADJ/CG	Page 1	Line 19	Credit Allowed	9	N	N/A	N/A	32, 37	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch ADJ/CG	Page 1	Line 20	Addition to Tax	7	N	94	7	34, 41	Right justified; addition to Tax from Schedule 760C or 760F
Sch ADJ/CG	Page 1	Line 20a	Addition from Form 760C	1	A	N/A	N/A	26, 42	X if addition from Part 3 or 4 of 760C.
Sch ADJ/CG	Page 1	Line 20b	Addition from Form 760F	1	A	N/A	N/A	26, 44	X if addition from 760F
Sch ADJ/CG	Page 1	Line 21	Penalty	7	N	96	7	34, 46	Right justified.
Sch ADJ/CG	Page 1	Line 21a	Late Penalty	1	A	N/A	N/A	26, 47	X if paying Late Filing Penalty
Sch ADJ/CG	Page 1	Line 21b	Extension Penalty	1	A	N/A	N/A	26, 49	X if paying Extension Penalty
Sch ADJ/CG	Page 1	Line 22	Interest	7	N	95	7	34, 51	Right justified; For interest factor at the time of filing, preparer may call 804 367-8031.
Sch ADJ/CG	Page 1	Line 23	Consumer's Use Tax	5	N	97	5	36, 53	
Sch ADJ/CG	Page 1	Line 24a	Voluntary Contributions from Overpaid Taxes (Code)	2	N	98	2	18, 58	Right justified.
Sch ADJ/CG	Page 1	Line 24a	Voluntary Contributions from Overpaid Taxes (Amount)	5	N	99	5	36, 58	Right justified.
Sch ADJ/CG	Page 1	Line 24b	Voluntary Contributions from Overpaid Taxes (Code)	2	N	100	2	18, 60	
Sch ADJ/CG	Page 1	Line 24b	Voluntary Contributions from Overpaid Taxes (Amount)	5	N	101	5	36, 60	Right justified.
Sch ADJ/CG	Page 1	Line 25a	Other Voluntary Contributions (Code)	2	N	102	2	56, 12	
Sch ADJ/CG	Page 1	Line 25a	Other Voluntary Contributions (Amount)	5	N	103	5	76, 12	Right justified.
Sch ADJ/CG	Page 1	Line 25b	Other Voluntary Contributions (Code)	2	N	104	2	56, 14	
Sch ADJ/CG	Page 1	Line 25b	Other Voluntary Contributions (Amount)	5	N	105	5	76, 14	Right justified.
Sch ADJ/CG	Page 1	Line 25c	Public School Foundation Contribution (Code)	6	N	106	6	56, 18	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch ADJ/CG	Page 1	Line 25c	Public School Foundation Contribution (Amount)	5	N	107	5	76, 18	Right justified.
Sch ADJ/CG	Page 1	Line 25d	Public School Foundation Contribution (Code)	6	N	108	6	56, 20	
Sch ADJ/CG	Page 1	Line 25d	Public School Foundation Contribution (Amount)	5	N	109	5	76, 20	Right justified.
Sch ADJ/CG	Page 1	Line 26	Total Adjustments	9	N	N/A	N/A	72, 22	
Sch ADJ/CG	Page 1	Line 27	Amount Paid with original return	9	N	110	9	72, 29	Paid with original return, plus any additional tax paid after original filed.
Sch ADJ/CG	Page 1	Line 28	Add line 27 from ADJ/CG Part 2 and line 24 from 760CG Page 1	9	N	N/A	N/A	72, 32	
Sch ADJ/CG	Page 1	Line 29	Overpayment, if any	9	N	111	9	72, 35	From original return or as previously adjusted
Sch ADJ/CG	Page 1	Line 30	Subtract line 29 from line 28	9	N	N/A	N/A	72, 37	
Sch ADJ/CG	Page 1	Line 31	Tax You Owe	9	N	112	9	72, 39	
Sch ADJ/CG	Page 1	Line 32	Tax You Overpaid	9	N	113	9	72, 41	
Sch ADJ/CG	Page 1	Line 105	50% of the amount of eligible political contributions	2	N	N/A	N/A	79, 48	Equals Schedule CR line 105.
Sch ADJ/CG	Page 1	Line 106	Credit allowable this year	2	N	114	2	79, 50	Equals Schedule CR line 106
Sch OSC	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	1 space may separate 2 names; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
Sch OSC	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
Sch OSC	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	No spaces allowed; do not use hyphens pound signs, apostrophes, commas, or periods, etc.
Sch OSC	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 8	Do not use hyphens pound signs, apostrophes, commas, or periods, etc.
Sch OSC	Page 1	Top Left	Primary Social Security Number	9	N	N/A	N/A	6, 9	
Sch OSC	Page 1	Top Left	Border State	1	A	N/A	N/A	32, 13	X if Border State Method was used, populate field with "X". Print BM Screening Code on 760 Page 1.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch OSC	Page 1	Line 1	Filing Status claimed on the other state's return	1	N	N/A	N/A	32, 15	1 if single; 2 if married; 3 if married filing separate or 4 if other.
Sch OSC	Page 1	Line 2	Person claiming credit	1	N	N/A	N/A	32, 18	1 if primary taxpayer claiming the credit; 2 if secondary taxpayer claiming the credit; or 3 if jointly claiming the credit
Sch OSC	Page 1	Line 3	Qualifying taxable income on which other state's tax is based	9	N	N/A	N/A	32, 20	Right justified; total income taxable by other state
Sch OSC	Page 1	Line 4	Virginia taxable income	9	N	N/A	N/A	32, 22	Right justified; amount from Form 760, line 14
Sch OSC	Page 1	Line 5	Qualifying tax liability owed to the other state	9	N	N/A	N/A	32, 24	Right justified; tax paid to other state
Sch OSC	Page 1	Line 6	State for which the credit is being claimed	2	A	N/A	N/A	32, 26	Right justified; standard state abbreviation of other state
Sch OSC	Page 1	Line 7	Virginia Income Tax	9	N	N/A	N/A	32, 28	Right justified; amount from Form 760, line 17
Sch OSC	Page 1	Line 8	Income percentage	5	N	N/A	N/A	32, 30	Right justified; schedule OSC/CG line 3 divided by line 4 computed to one decimal place. Not to exceed 100%. Do not print the % sign
Sch OSC	Page 1	Line 9	Line 7 X Line 8	9	N	N/A	N/A	32, 32	Right justified; Sch OSC/CG line 7 multiplied 'by line 8
Sch OSC	Page 1	Line 10	Credit	9	N	N/A	N/A	32, 34	Right justified; lesser of Schedule OSC/CG line 5 or line 9
Sch OSC	Page 1	Line 11	Filing Status claimed on the other state's return	1	N	N/A	N/A	32, 41	Filing status claimed on the other state's return
Sch OSC	Page 1	Line 12	Person claiming credit	1	N	N/A	N/A	32, 44	Enter 1 if primary taxpayer, 2 if secondary taxpayer, or 3 if joint for the person's claiming the tax credit.
Sch OSC	Page 1	Line 13	Qualifying taxable income on which other state's tax is based	9	N	N/A	N/A	32, 46	Right justified.
Sch OSC	Page 1	Line 14	Virginia taxable income	9	N	N/A	N/A	32, 48	Right justified.
Sch OSC	Page 1	Line 15	Qualifying tax liability owed to the other state	9	N	N/A	N/A	32, 50	Right justified.
Sch OSC	Page 1	Line 16	State for which the credit is being claimed	2	A	N/A	N/A	32, 52	Right justified.
Sch OSC	Page 1	Line 17	Virginia Income Tax	9	N	N/A	N/A	32, 54	Right justified.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch OSC	Page 1	Line 18	Income percentage	5	N	N/A	N/A	32, 56	Right justified.
Sch OSC	Page 1	Line 19	Line 17 X Line 18	9	N	N/A	N/A	32, 58	Right justified.
Sch OSC	Page 1	Line 20	Credit	9	N	N/A	N/A	32, 60	Right justified.
Sch OSC	Page 1	Line 21	Filing Status claimed on the other state's return	1	N	N/A	N/A	70, 15	
Sch OSC	Page 1	Line 22	Person claiming credit	1	N	N/A	N/A	70, 18	
Sch OSC	Page 1	Line 23	Qualifying taxable income on which other state's tax is based	9	N	N/A	N/A	70, 20	
Sch OSC	Page 1	Line 24	Virginia taxable income	9	N	N/A	N/A	70, 22	Right justified.
Sch OSC	Page 1	Line 25	Qualifying tax liability owed to the other state	9	N	N/A	N/A	70, 24	Right justified.
Sch OSC	Page 1	Line 26	State for which the credit is being claimed	2	A	N/A	N/A	70, 26	Right justified.
Sch OSC	Page 1	Line 27	Virginia Income Tax	9	N	N/A	N/A	70, 28	Right justified.
Sch OSC	Page 1	Line 28	Income percentage	5	N	N/A	N/A	70, 30	Right justified.
Sch OSC	Page 1	Line 29	Line 27 X Line 28	9	N	N/A	N/A	70, 32	Right justified.
Sch OSC	Page 1	Line 30	Credit	9	N	N/A	N/A	70, 34	Right justified.
Sch OSC	Page 1	Line 31	Filing Status claimed on the other state's return	1	N	N/A	N/A	70, 41	
Sch OSC	Page 1	Line 32	Person claiming credit	1	N	N/A	N/A	70, 44	
Sch OSC	Page 1	Line 33	Qualifying taxable income on which other state's tax is based	9	N	N/A	N/A	70, 46	Right justified.
Sch OSC	Page 1	Line 34	Virginia taxable income	9	N	N/A	N/A	70, 48	Right justified.
Sch OSC	Page 1	Line 35	Qualifying tax liability owed to the other state	9	N	N/A	N/A	70, 50	Right justified.
Sch OSC	Page 1	Line 36	State for which the credit is being claimed	2	A	N/A	N/A	70, 52	Right justified.
Sch OSC	Page 1	Line 37	Virginia Income Tax	9	N	N/A	N/A	70, 54	Right justified.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch OSC	Page 1	Line 38	Income percentage	5	N	N/A	N/A	70, 56	Right justified.
Sch OSC	Page 1	Line 39	Line 37 X Line 38	9	N	N/A	N/A	70, 58	Right justified.
Sch OSC	Page 1	Line 40	Credit	9	N	N/A	N/A	70, 60	Right justified.
Sch OSC	Page 1	Line 41	Total Credit	9	N	N/A	N/A	70, 62	
Sch FED	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 5	
Sch FED	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 5	
Sch FED	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 5	
Sch FED	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 5	
Sch FED	Page 1	Top Left	First name of secondary taxpayer	12	A	N/A	N/A	6, 6	
Sch FED	Page 1	Top Left	Middle initial of secondary taxpayer	1	A	N/A	N/A	19, 6	
Sch FED	Page 1	Top Left	Last name of secondary taxpayer	15	A	N/A	N/A	21, 6	
Sch FED	Page 1	Top Left	Suffix for secondary taxpayer	3	V	N/A	N/A	37, 6	
Sch FED	Page 1	Top Left	Address Line 1	34	V	N/A	N/A	6, 7	Left justified.
Sch FED	Page 1	Top Left	Address Line 2	34	V	N/A	N/A	6, 8	Left justified.
Sch FED	Page 1	Top Left	City	20	A	N/A	N/A	6, 9	Left justified.
Sch FED	Page 1	Top Left	State	2	A	N/A	N/A	27, 9	Left justified.
Sch FED	Page 1	Top Left	Zip	9	V	N/A	N/A	31, 9	
Sch FED	Page 1	Top Right	Primary SSN	9	N	N/A	N/A	48, 8	
Sch FED	Page 1	Top Right	Secondary SSN	9	N	N/A	N/A	48, 9	
Sch FED	Page 1	Top Right	Locality Code for Taxpayer	3	N	N/A	N/A	61, 9	Enter FIPS code for taxpayer's residence from 760CG page 1.
Sch FED	Page 1	Line 1, Column A	Schedule Name	1	A	115	1	42, 13	Right justified; C if items are from federal Sch C; C-EZ if items are from federal Sch F.
Sch FED	Page 1	Line 2, Column A	Gross Receipts or Sales from Federal Schedule	9	N	116	9	34, 16	Right justified.
Sch FED	Page 1	Line 3, Column A	Depreciation/expe nse deduction	9	N	117	9	34, 18	Right justified.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch FED	Page 1	Line 4, Column A	Business Activity Code Federal Schedule	6	N	118	6	34, 20	Right justified.
Sch FED	Page 1	Line 5, Column A	Business Locality Code Federal Schedule	3	N	119	3	34, 22	Right justified.
Sch FED	Page 1	Line 6, Column A	Car and truck expenses	9	N	120	9	34, 24	Right justified.
Sch FED	Page 1	Line 7, Column A	Inventory at end of year	9	N	121	9	34, 26	Right justified.
Sch FED	Page 1	Line 8, Column A	Number of miles used for business	9	N	122	9	34, 28	Right justified.
Sch FED	Page 1	Line 9, Column A	Number of miles used for commuting	9	N	123	9	34, 30	Right justified.
Sch FED	Page 1	Line 10, Column A	Number of miles used for other	9	N	124	9	34, 32	Right justified.
Sch FED	Page 1	Line 11, Column A	Number of miles used for business	9	N	125	9	34, 37	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 12, Column A	Number of miles used for commuting	9	N	126	9	34, 39	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 13, Column A	Number of miles used for other	9	N	127	9	34, 42	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 14, Column A	Percent of business use vehicle 1	5	N	128	5	34, 44	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 15, Column A	Percent of business use vehicle 2	5	N	129	5	34, 46	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 16, Column A	Type of property used more that 50% in qualified business	13	V	130	13	34, 51	From Federal Schedule 4562.
Sch FED	Page 1	Line 17, Column A	Date placed in service	6	N	131	6	34, 53	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 18, Column A	Business/investm ent use percentage	5	N	132	5	34, 55	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 19, Column A	Cost or other basis	9	N	133	9	34, 57	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 20, Column A	Depreciation deduction	9	N	134	9	34, 59	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 21, Column A	Elected section 179 cost	9	N	135	9	34, 61	From Federal Schedule 4562.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch FED	Page 1	Line 22, Column A	Business Locality (FIPS) Code	3	N	136	3	34, 63	Locality code for physical location of business
Sch FED	Page 1	Line 1, Column B	Schedule Name	1	A	137	1	66, 13	Right justified; C if items are from federal Sch C; C-EZ if items are from federal Sch F.
Sch FED	Page 1	Line 2, Column B	Gross Receipts or Sales from Federal Schedule	9	N	138	9	58, 16	Right justified.
Sch FED	Page 1	Line 3, Column B	Federal Schedule depreciation/expense deduction	9	N	139	9	58, 18	Right justified.
Sch FED	Page 1	Line 4, Column B	Business Activity Code from Federal Schedule	6	N	140	6	58, 20	Right justified.
Sch FED	Page 1	Line 5, Column B	Business Locality Code from Federal Schedule	3	N	141	3	58, 22	Right justified.
Sch FED	Page 1	Line 6, Column B	Car and truck expenses	9	N	142	9	58, 24	Right justified.
Sch FED	Page 1	Line 7, Column B	Inventory at end of year	9	N	143	9	58, 26	Right justified.
Sch FED	Page 1	Line 8, Column B	Number of miles used for business	9	N	144	9	58, 28	Right justified.
Sch FED	Page 1	Line 9, Column B	Number of miles used for commuting	9	N	145	9	58, 30	Right justified.
Sch FED	Page 1	Line 10, Column B	Number of miles used for other	9	N	146	9	58, 32	Right justified.
Sch FED	Page 1	Line 11, Column B	Number of miles used for business	9	N	147	9	58, 37	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 12, Column B	Number of miles used for commuting	9	N	148	9	58, 39	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 13, Column B	Number of miles used for other	9	N	149	9	58, 42	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 14, Column B	Percent of business use vehicle 1	5	N	150	5	58, 44	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 15, Column B	Percent of business use vehicle 2	5	N	151	5	58, 46	Right justified; From Federal Schedule 2106 or 2106EZ.
Sch FED	Page 1	Line 16, Column B	Type of property used more that 50% in qualified business	13	V	152	13	58, 51	From Federal Schedule 4562.
Sch FED	Page 1	Line 17, Column	Date placed in service	6	N	153	6	58, 53	Right justified; From Federal Schedule 4562.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
		B							
Sch FED	Page 1	Line 18, Column B	Business/investment use percentage	5	N	154	5	58, 55	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 19, Column B	Cost or other basis	9	N	155	9	58, 57	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 20, Column B	Depreciation deduction	9	N	156	9	58, 59	Right justified; From Federal Schedule 4562.
Sch FED	Page 1	Line 21, Column B	Elected section 179 cost	9	N	157	9	58, 61	From Federal Schedule 4562.
Sch FED	Page 1	Line 22, Column B	Business Locality (FIPS) Code	3	N	158	3	58, 63	Locality code for physical location of business
Sch CR	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 9	
Sch CR	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 9	
Sch CR	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 9	
Sch CR	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 9	
Sch CR	Page 1	Top Right	Primary SSN	9	A	N/A	N/A	66, 9	
Sch CR	Page 1	Line 1	Maximum Nonrefundable Credits	9	N	159	9	66, 13	Form 760CG page 1 line 15 less the sum of line 16; line 21 and line 22. The credits allowable on line 107 of Schedule CR may not exceed this amount.
Sch CR	Page 1	Line 2	Enterprise Zone	9	N	160	9	66, 15	Credit allowable this year from Form 301.
Sch CR	Page 1	Line 3	Authorized Neighborhood Assistance Act Credit	9	N	N/A	N/A	44, 17	
Sch CR	Page 1	Line 4	Carryover credit	9	N	N/A	N/A	44, 18	
Sch CR	Page 1	Line 5	Subtotal	9	N	N/A	N/A	44, 19	
Sch CR	Page 1	Line 6	Neighborhood Assistance Act credit allowed this year	9	N	161	9	66, 22	
Sch CR	Page 1	Line 7	Carryover credit for next year	9	N	N/A	N/A	44, 24	
Sch CR	Page 1	Line 8	10% of qualifying recyclable equipment cost	9	N	N/A	N/A	44, 26	
Sch CR	Page 1	Line 9	Carry from prior years	9	N	N/A	N/A	44, 28	
Sch CR	Page 1	Line 10	Subtotal	9	N	N/A	N/A	44, 29	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
	1								
Sch CR	Page 1	Line 11	40% of tax from return	9	N	N/A	N/A	44, 30	
Sch CR	Page 1	Line 12	Maximum credit	9	N	N/A	N/A	44, 33	
Sch CR	Page 1	Line 13	Recyclable Materials credit allowed this year	9	N	162	9	66, 35	
Sch CR	Page 1	Line 14	Carryover credit for next year	9	N	N/A	N/A	44, 37	
Sch CR	Page 1	Line 15	25% of qualifying property cost or \$4,000	9	N	N/A	N/A	44, 40	
Sch CR	Page 1	Line 16	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 41	
Sch CR	Page 1	Line 17	Subtotal	9	N	N/A	N/A	44, 42	
Sch CR	Page 1	Line 18	Conservation tillage Equip. credit allowed this year	9	N	163	9	66, 44	
Sch CR	Page 1	Line 19	Carryover credit for 2006: Line 17 less line 18 (applicable only if within 5 year carryover period)	9	N	N/A	N/A	44, 46	
Sch CR	Page 1	Line 20	Enter 25% of current qualifying equipment cost or \$3,750, whichever is less	9	N	N/A	N/A	44, 49	
Sch CR	Page 1	Line 21	Carryover credit from prior year(s) [attach computation]	9	N	N/A	N/A	44, 50	
Sch CR	Page 1	Line 22	Add line 20 and line 21	9	N	N/A	N/A	44, 51	
Sch CR	Page 1	Line 23	Fertilizer and Pesticide credit allowed this year	9	N	164	9	66, 53	
Sch CR	Page 1	Line 24	Carryover credit for next year	9	N	N/A	N/A	44, 55	
Sch CR	Page 1	Line 25	50% of qualifying rent reductions	9	N	N/A	N/A	44, 57	
Sch CR	Page 1	Line 26	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 58	
Sch CR	Page 1	Line 27	Subtotal	9	N	N/A	N/A	44, 49	
Sch CR	Page 1	Line 28	Rent Reduction credit allowed this year	9	N	165	9	66, 61	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 1	Line 29	Carryover credit for 2006: line 27 less line 28 (applicable only if	9	N	N/A	N/A	44, 63	
Sch CR	Page 2	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
Sch CR	Page 2	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
Sch CR	Page 2	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	
Sch CR	Page 2	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 8	
Sch CR	Page 2	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
Sch CR	Page 2	Line 30a, left	10% of the deduction claimed on your 2004	9	N	N/A	N/A	44, 14	
Sch CR	Page 2	Line 30a, right	Make and model of vehicle	18	V	N/A	N/A	62, 14	
Sch CR	Page 2	Line 30b	10% of the cost used to	9	N	N/A	N/A	44, 17	
Sch CR	Page 2	Line 30c	10% of the federal § 179A deduction for clean fuel and certain refueling properties	9	N	N/A	N/A	44, 19	
Sch CR	Page 2	Line 31	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 20	
Sch CR	Page 2	Line 32	Subtotal	9	N	N/A	N/A	44, 21	
Sch CR	Page 2	Line 33	Clean Fuel Vehicle credit allowed this year	9	N	166	9	66, 22	
Sch CR	Page 2	Line 34	Carryover credit for next year	9	N	N/A	N/A	44, 24	
Sch CR	Page 2	Line 35	20% of the purchase or lease price for qualified vehicle emissions testing equipment	9	N	N/A	N/A	44, 27	
Sch CR	Page 2	Line 36	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 28	
Sch CR	Page 2	Line 37	Subtotal	9	N	N/A	N/A	44, 29	
Sch CR	Page 2	Line 38	Vehicle Emission Testing Equipment credit allowed this year	9	N	167	9	66, 32	
Sch CR	Page 2	Line 39	Carryover credit for next year	9	N	N/A	N/A	44, 33	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 2	Line 40	Major Business Facility credit allowed this year	9	N	168	9	66, 35	
Sch CR	Page 2	Line 41	Carryover credit for next year	9	N	N/A	N/A	44, 27	
Sch CR	Page 2	Line 42	Qualifying taxable income on which the tax in the foreign	9	N	N/A	N/A	44, 40	
Sch CR	Page 2	Line 43	Virginia taxable income	9	N	N/A	N/A	44, 42	
Sch CR	Page 2	Line 44 Left	Name of the foreign country	9	A	N/A	N/A	22, 44	
Sch CR	Page 2	Line 44	Qualifying tax paid to the foreign country.	9	N	N/A	N/A	44, 44	
Sch CR	Page 2	Line 45	Virginia income tax.	9	N	N/A	N/A	44, 45	
Sch CR	Page 2	Line 46	Income percentage. Line 42 divided by line 43.	9	N	N/A	N/A	44, 47	
Sch CR	Page 2	Line 47	Multiply line 45 by line 46	9	N	N/A	N/A	44, 48	
Sch CR	Page 2	Line 48	Foreign Source Retirement credit allowed this year	9	N	169	9	66, 51	
Sch CR	Page 2	Line 49	Amount of eligible expenses	9	N	N/A	N/A	44, 53	
Sch CR	Page 2	Line 50	25% of line 49	9	N	N/A	N/A	44, 54	
Sch CR	Page 2	Line 51	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 54	
Sch CR	Page 2	Line 52	Subtotal	9	N	N/A	N/A	44, 56	
Sch CR	Page 2	Line 53	Historic Rehabilitation credit allowed this year	9	N	170	9	66, 58	
Sch CR	Page 2	Line 54	Carryover credit for next year	9	N	N/A	N/A	44, 60	
Sch CR	Page 3	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 8	
Sch CR	Page 3	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 8	
Sch CR	Page 3	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 8	
Sch CR	Page 3	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37,8	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 3	Top Right	Primary SSN	9	N	N/A	N/A	66,8	
Sch CR	Page 3	Line 55	25% of eligible expenses, not to exceed \$25,000	9	N	N/A	N/A	44, 12	
Sch CR	Page 3	Line 56	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 14	
Sch CR	Page 3	Line 57	Subtotal	9	N	N/A	N/A	44, 15	
Sch CR	Page 3	Line 58	Day Care Facility credit allowed this year	9	N	171	9	66, 17	
Sch CR	Page 3	Line 59	Carryover credit for next year	9	N	N/A	N/A	44, 19	
Sch CR	Page 3	Line 60	Allowable credit	9	N	N/A	N/A	44, 21	
Sch CR	Page 3	Line 60a	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 22	
Sch CR	Page 3	Line 60b	Subtotal	9	N	N/A	N/A	44, 23	
Sch CR	Page 3	Line 61	Low – Income Housing credit allowed this year	9	N	172	9	66, 25	
Sch CR	Page 3	Line 62	Carryover credit for next year	9	N	N/A	N/A	44. 27	
Sch CR	Page 3	Line 63	25% of eligible expenses, not to exceed \$17,500 (attach certificate)	9	N	N/A	N/A	44. 30	
Sch CR	Page 3	Line 64	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 31	
Sch CR	Page 3	Line 65	Subtotal	9	N	N/A	N/A	44, 32	
Sch CR	Page 3	Line 66	Agricultural Best Management Practices credit allowed this year	9	N	173	9	66, 35	
Sch CR	Page 3	Line 67	Carryover credit for next year	9	N	N/A	N/A	44, 37	
Sch CR	Page 3	Line 68	Qualified equity and subordinated debt investments tax credit	9	N	N/A	N/A	44, 41	
Sch CR	Page 3	Line 69	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 42	
Sch CR	Page 3	Line 70	Subtotal	9	N	N/A	N/A	44, 43	
Sch CR	Page 3	Line 71	Qualified Equity and Subordinated Debt Investments Tax Credit allowed this year	9	N	174	9	66, 45	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 3	Line 72	Carryover credit for next year	9	N	N/A	N/A	44, 47	
Sch CR	Page 3	Line 73	Authorized amount of worker retraining tax credit	9	N	N/A	N/A	44, 51	
Sch CR	Page 3	Line 74	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 52	
Sch CR	Page 3	Line 75	Subtotal	9	N	N/A	N/A	44, 53	
Sch CR	Page 3	Line 76	Worker Retraining credit allowed this year	9	N	175	9	66, 55	
Sch CR	Page 3	Line 77	Carryover credit for next year	9	N	N/A	N/A	44, 57	
Sch CR	Page 3	Line 78	50% of the purchase price paid for waste motor oil burning equipment	9	N	N/A	N/A	44, 60	
Sch CR	Page 3	Line 79	Waste Motor Oil burning Equipment allowed this year	4	N	176	4	72, 63	
Sch CR	Page 4	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 7	
Sch CR	Page 4	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 7	
Sch CR	Page 4	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 7	
Sch CR	Page 4	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 7	
Sch CR	Page 4	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
Sch CR	Page 4	Line 80	Not funded Do not allow entry	0	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 81	Carryover credit from prior year(s)	9	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 82	Subtotal	9	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 83	TANF credit allowed this year	9	N	N/	N/A	66, 17	Removed from TY 2005 Barcode.
Sch CR	Page 4	Line 84	Carryover credit for next year	9	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 85	Expired Do not allow entry	0	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 86	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 23	
Sch CR	Page 4	Line 87	Subtotal	9	N	N/A	N/A	44, 24	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 4	Line 88	Expired 12/31/02. Entry allowed only when carryover from prior year. Employers of Disabled credit allowed this year.	9	N	177	9	66, 26	
Sch CR	Page 4	Line 89	Carryover credit for next year	9	N	N/A	N/A	N/A	
Sch CR	Page 4	Line 90	Home Accessibility credit allowed	9	N	N/A	N/A	44, 33	
Sch CR	Page 4	Line 91	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 34	
Sch CR	Page 4	Line 92	Subtotal	9	N	N/A	N/A	44, 35	
Sch CR	Page 4	Line 93	Home Accessibility credit allowed this year	4	N	178	4	71, 37	
Sch CR	Page 4	Line 94	Carryover credit for next year	9	N	N/A	N/A	44, 39	
Sch CR	Page 4	Line 95	Riparian Waterway Buffer credit allowed	9	N	N/A	N/A	44, 44	
Sch CR	Page 4	Line 96	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 45	
Sch CR	Page 4	Line 97	Subtotal	9	N	N/A	N/A	44, 46	
Sch CR	Page 4	Line 98	Riparian Waterway Buffer credit allowed this year	9	N	179	9	66, 48	
Sch CR	Page 4	Line 99	Carryover credit for next year	9	N	N/A	N/A	44, 50	
Sch CR	Page 4	Line 100	Authorized amount of Riparian Waterway Buffer tax credit	9	N	N/A	N/A	44, 53	
Sch CR	Page 4	Line 101	Carryover credit from prior year(s)	9	N	N/A	N/A	44, 54	
Sch CR	Page 4	Line 101a	Subtotal	9	N	N/A	N/A	44, 55	
Sch CR	Page 4	Line 101b	Credit transferred to others	9	N	N/A	N/A	44, 56	
Sch CR	Page 4	Line 102	Subtotal	9	N	N/A	N/A	44, 57	
Sch CR	Page 4	Line 103	Land Preservation credit allowed this year	9	N	180	9	66, 60	
Sch CR	Page 4	Line 104	Carryover credit for next year	9	N	N/A	N/A	44, 62	
Sch CR	Page 5	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 9	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 5	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 9	
Sch CR	Page 5	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 9	
Sch CR	Page 5	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	39, 9	
Sch CR	Page 5	Top Left	Suffix for primary taxpayer	3	N	N/A	N/A	37, 9	
Sch CR	Page 5	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
Sch CR	Page 5	Line 105	50% of the amount of eligible political contributions	2	N	N/A	N/A	44, 15	
Sch CR	Page 5	Line 106	Political Contribution credit allowed this year	2	N	181	2	73, 17	
Sch CR	Page 5	Line 107	Total Non Refundable Credits	9	N	N/A	N/A	66, 23	
Sch CR	Page 5	Line 108	100% of Coalfield credit	9	N	182	9	66, 27	
Sch CR	Page 5	Line 108a	100% coalfield employment enhancement tax credit from 2005 Schedule 306B	9	N	183	9	66, 30	New For TY 2005 Barcode.
Sch CR	Page 5	Line 109	Coalfield credit for 2005	9	N	184	9	66, 32	
Sch CR	Page 5	Line 109a	Full 1996 credit from 2005 Schedule 306B	9	N	185	9	66,34	New For TY 2005 Barcode.
Sch CR	Page 5	Line 110	Excess Coalfield Credit 85%	9	N	186	9	66, 36	
Sch CR	Page 5	Line 110a	1996 90% coalfield credit 2005 Schedule 306B	9	N	187	9	66, 39	New For TY 2005 Barcode.
Sch CR	Page 5	Line 111	2002 and 2006 Coalfield credit allowed this year	9	N	188	9	66, 42	
Sch CR	Page 5	Line 112	Coalfield earned for future years	9	N	189	9	66, 46	
Sch CR	Page 5	Line 113	Refundable Real Property Enterprise Zone Credit	9	N	190	9	66, 50	
Sch CR	Page 5	Line 114	Refundable total coalfield employment enhancement tax credit	9	N	N/A	N/A	66, 53	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
Sch CR	Page 5	Line 115	Total Refundable credits	9	N	N/A	N/A	66, 55	
Sch CR	Page 5	Line 116	Total Current Year Credits	9	N	N/A	N/A	66, 60	
INC/CG	Page 1	Top Left	First name of primary taxpayer	12	A	N/A	N/A	6, 6	Maximum of 1 space may separate 2 names i.e., Mary Lou. Hyphens are allowed. Pound signs, apostrophes, commas, and periods are not allowed. Maximum of one space allowed between names. Leave blank if filing status 3.
INC/CG	Page 1	Top Left	Middle initial of primary taxpayer	1	A	N/A	N/A	19, 6	
INC/CG	Page 1	Top Left	Last name of primary taxpayer	15	A	N/A	N/A	21, 6	No spaces allowed. Apostrophes and hyphens are allowed. Pound signs, commas, and periods are no allowed.
INC/CG	Page 1	Top Left	Suffix for primary taxpayer	3	V	N/A	N/A	37, 6	Pound signs, commas, and periods are no allowed.
INC/CG	Page 1	Top Left	First name of secondary taxpayer	12	A	N/A	N/A	6,	Maximum of 1 space may separate 2 names i.e., Mary Lou. Hyphens are allowed. Pound signs, apostrophes, commas, and periods are not allowed. Maximum of one space allowed between names. Leave blank if filing status 3.
INC/CG	Page 1	Top Left	Middle initial of secondary taxpayer	1	A	N/A	N/A	19, 8	Leave blank if filing status 3.
INC/CG	Page 1	Top Left	Last name of secondary taxpayer	15	A	N/A	N/A	21, 8	Left Justified, Alpha field. No spaces allowed. Apostrophes and hyphens are allowed. Pound signs, commas, and periods are not allowed. Leave blank if filing status 3.
INC/CG	Page 1	Top Left	Suffix for secondary taxpayer	3	V	N/A	N/A	37, 8	Left justified, Alpha Field. Pound signs, commas, and periods are no allowed.
INC/CG	Page 1	Top Right	Primary SSN	9	N	N/A	N/A	66, 9	
INC/CG	Page 1	Line 1, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 15	
INC/CG	Page 1	Line 1, Column B	Your/Spouse Indicator	1	N	191	1	21, 15	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 1, Column C	Virginia Withholding	9	N	192	9	26, 15	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 1, Column D	Employer FEIN	9	N	193	9	41, 15	From W-2 or Form 1099.
INC/CG	Page 1	Line 1, Column E	Virginia Account Number	15	N	194	15	54, 15	From W-2 or Form 1099. Float left if 10 digits.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
INC/CG	Page 1	Line 1, Column F	Wages, tips other comp.	9	N	195	9	72, 15	From W-2 or Form 1099.
INC/CG	Page 1	Line 2, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 17	
INC/CG	Page 1	Line 2, Column B	Your/Spouse Indicator	1	N	196	1	21, 17	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 2, Column C	Virginia Withholding	9	N	197	9	26, 17	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 2, Column D	Employer FEIN	9	N	198	9	41, 17	From W-2 or Form 1099.
INC/CG	Page 1	Line 2, Column E	Virginia Account Number	15	N	199	15	54, 17	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 2, Column F	Wages, tips other comp.	9	N	200	9	72, 17	From W-2 or Form 1099.
INC/CG	Page 1	Line 3, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 19	
INC/CG	Page 1	Line 3, Column B	Your/Spouse Indicator	1	N	201	1	21, 19	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 3, Column C	Virginia Withholding	9	N	202	9	26, 19	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 3, Column D	Employer FEIN	9	N	203	9	41, 19	From W-2 or Form 1099.
INC/CG	Page 1	Line 3, Column E	Virginia Account Number	15	N	204	15	54, 19	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 3, Column F	Wages, tips other comp.	9	N	205	9	72, 19	From W-2 or Form 1099.
INC/CG	Page 1	Line 4, Column A	Your/Spouse SSN	9	N	N/A	N/A	7,21	
INC/CG	Page 1	Line 4, Column B	Your/Spouse Indicator	1	N	206	1	21, 21	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 4, Column C	Virginia Withholding	9	N	207	9	26, 21	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 4, Column D	Employer FEIN	9	N	208	9	41, 21	From W-2 or Form 1099.
INC/CG	Page 1	Line 4, Column E	Virginia Account Number	15	N	209	15	54, 21	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 4, Column F	Wages, tips other comp.	9	N	210	9	72, 21	From W-2 or Form 1099.
INC/CG	Page 1	Line 5, Column	Your/Spouse SSN	9	N	N/A	N/A	7, 23	

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
		A							
INC/CG	Page 1	Line 5, Column B	Your/Spouse Indicator	1	N	211	1	21, 23	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 5, Column C	Virginia Withholding	9	N	212	9	26, 23	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 5, Column D	Employer FEIN	9	N	213	9	41, 23	From W-2 or Form 1099.
INC/CG	Page 1	Line 5, Column E	Virginia Account Number	15	N	214	15	54, 23	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 5, Column F	Wages, tips other comp.	9	N	215	9	72, 23	From W-2 or Form 1099.
INC/CG	Page 1	Line 6, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 25	
INC/CG	Page 1	Line 6, Column B	Your/Spouse Indicator	1	N	216	1	21, 25	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 6, Column C	Virginia Withholding	9	N	217	9	26, 25	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 6, Column D	Employer FEIN	9	N	218	9	41, 25	From W-2 or Form 1099.
INC/CG	Page 1	Line 6, Column E	Virginia Account Number	15	N	219	15	54, 25	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 6, Column F	Wages, tips other comp.	9	N	220	9	72, 25	From W-2 or Form 1099.
INC/CG	Page 1	Line 7, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 27	
INC/CG	Page 1	Line 7, Column B	Your/Spouse Indicator	1	N	221	1	21, 27	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 7, Column C	Virginia Withholding	9	N	222	9	26, 27	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 7, Column D	Employer FEIN	9	N	223	9	41, 27	From W-2 or Form 1099.
INC/CG	Page 1	Line 7, Column E	Virginia Account Number	15	N	224	15	54, 27	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 7, Column F	Wages, tips other comp.	9	N	225	9	72, 27	From W-2 or Form 1099.
INC/CG	Page 1	Line 8, Column A	Your/Spouse SSN	9	N	N/A	N/A	7,29	
INC/CG	Page 1	Line 8, Column B	Your/Spouse Indicator	1	N	226	1	21, 29	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
INC/CG	Page 1	Line 8, Column C	Virginia Withholding	9	N	227	9	26, 29	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 8, Column D	Employer FEIN	9	N	228	9	41, 29	From W-2 or Form 1099.
INC/CG	Page 1	Line 8, Column E	Virginia Account Number	15	N	229	15	54, 29	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 8, Column F	Wages, tips other comp.	9	N	230	9	72, 29	From W-2 or Form 1099.
INC/CG	Page 1	Line 9, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 31	
INC/CG	Page 1	Line 9, Column B	Your/Spouse Indicator	1	N	231	1	21, 31	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 9, Column C	Virginia Withholding	9	N	232	9	26, 31	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 9, Column D	Employer FEIN	9	N	233	9	41, 31	From W-2 or Form 1099.
INC/CG	Page 1	Line 9, Column E	Virginia Account Number	15	N	234	15	54, 31	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 9, Column F	Wages, tips other comp.	9	N	235	9	72, 31	From W-2 or Form 1099.
INC/CG	Page 1	Line 10, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 33	
INC/CG	Page 1	Line 10, Column B	Your/Spouse Indicator	1	N	236	1	21, 33	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 10, Column C	Virginia Withholding	9	N	237	9	26, 33	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 10, Column D	Employer FEIN	9	N	238	9	41, 33	From W-2 or Form 1099.
INC/CG	Page 1	Line 10, Column E	Virginia Account Number	15	N	239	15	54, 33	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 10, Column F	Wages, tips other comp.	9	N	240	9	72, 33	From W-2 or Form 1099.
INC/CG	Page 1	Line 11, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 35	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 11, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 35	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 11, Column C	Virginia Withholding	9	N	N/A	N/A	26, 35	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 11, Column D	Employer FEIN	9	N	N/A	N/A	41, 35	From W-2 or Form 1099.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
		D							
INC/CG	Page 1	Line 11, Column E	Virginia Account Number	15	N	N/A	N/A	54, 35	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 11, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 35	From W-2 or Form 1099.
INC/CG	Page 1	Line 12, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 37	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 12, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 37	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 12, Column C	Virginia Withholding	9	N	N/A	N/A	26, 37	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 12, Column D	Employer FEIN	9	N	N/A	N/A	41, 37	From W-2 or Form 1099.
INC/CG	Page 1	Line 12, Column E	Virginia Account Number	15	N	N/A	N/A	54, 37	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 12, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 37	From W-2 or Form 1099.
INC/CG	Page 1	Line 13, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 39	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 13, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 39	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 13, Column C	Virginia Withholding	9	N	N/A	N/A	26, 39	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 13, Column D	Employer FEIN	9	N	N/A	N/A	41, 39	From W-2 or Form 1099.
INC/CG	Page 1	Line 13, Column E	Virginia Account Number	15	N	N/A	N/A	54, 39	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 13, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 39	From W-2 or Form 1099.
INC/CG	Page 1	Line 14, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 41	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 14, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 41	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 14, Column C	Virginia Withholding	9	N	N/A	N/A	26, 41	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 14, Column D	Employer FEIN	9	N	N/A	N/A	41, 41	From W-2 or Form 1099.
INC/CG	Page 1	Line 14, Column E	Virginia Account Number	15	N	N/A	N/A	54, 41	From W-2 or Form 1099. Float left if 10 digits.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
INC/CG	Page 1	Line 14, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 41	From W-2 or Form 1099.
INC/CG	Page 1	Line 15, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 43	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 15, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 43	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 15, Column C	Virginia Withholding	9	N	N/A	N/A	26, 43	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 15, Column D	Employer FEIN	9	N	N/A	N/A	41, 43	From W-2 or Form 1099.
INC/CG	Page 1	Line 15, Column E	Virginia Account Number	15	N	N/A	N/A	54, 43	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 15, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 43	From W-2 or Form 1099.
INC/CG	Page 1	Line 16, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 45	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 16, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 45	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 16, Column C	Virginia Withholding	9	N	N/A	N/A	26, 45	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 16, Column D	Employer FEIN	9	N	N/A	N/A	41, 45	From W-2 or Form 1099.
INC/CG	Page 1	Line 16, Column E	Virginia Account Number	15	N	N/A	N/A	54, 45	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 16, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 45	From W-2 or Form 1099.
INC/CG	Page 1	Line 17, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 47	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 17, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 47	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 17, Column C	Virginia Withholding	9	N	N/A	N/A	26, 47	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 17, Column D	Employer FEIN	9	N	N/A	N/A	41, 47	From W-2 or Form 1099.
INC/CG	Page 1	Line 17, Column E	Virginia Account Number	15	N	N/A	N/A	54, 47	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 17, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 47	From W-2 or Form 1099.
INC/CG	Page 1	Line 18, Column	Your/Spouse SSN	9	N	N/A	N/A	7, 49	Primary or Spouse SSN from 760CG Page 1.

Source Form	Page	Location	Description	Length	Format	2005 Barcode Position	Barcode Length	Grid Location column, row	Comments
		A							
INC/CG	Page 1	Line 18, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 49	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 18, Column C	Virginia Withholding	9	N	N/A	N/A	26, 49	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 18, Column D	Employer FEIN	9	N	N/A	N/A	41, 49	From W-2 or Form 1099.
INC/CG	Page 1	Line 18, Column E	Virginia Account Number	15	N	N/A	N/A	54, 49	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 18, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 49	From W-2 or Form 1099.
INC/CG	Page 1	Line 19, Column A	Your/Spouse SSN	9	N	N/A	N/A	7, 51	Primary or Spouse SSN from 760CG Page 1.
INC/CG	Page 1	Line 19, Column B	Your/Spouse Indicator	1	N	N/A	N/A	21, 51	Enter 1 for Primary Taxpayer and 2 for Secondary Taxpayer.
INC/CG	Page 1	Line 19, Column C	Virginia Withholding	9	N	N/A	N/A	26, 51	Withholding amount from W-2 or 1099 rounded to the nearest dollar.
INC/CG	Page 1	Line 19, Column D	Employer FEIN	9	N	N/A	N/A	41, 51	From W-2 or Form 1099.
INC/CG	Page 1	Line 19, Column E	Virginia Account Number	15	N	N/A	N/A	54, 51	From W-2 or Form 1099. Float left if 10 digits.
INC/CG	Page 1	Line 19, Column F	Wages, tips other comp.	9	N	N/A	N/A	72, 51	From W-2 or Form 1099.
INC/CG	Page 1	Bottom Center	Your SSN	9	N	N/A	N/A	39, 57	Primary SSN.
INC/CG	Page 1	Bottom Right	Your Total Withholding	9	N	241	9	63, 57	Total Virginia Withholding for primary taxpayer rounded to the nearest dollar. Enter on 760CG Page 1 line 18a.
INC/CG	Page 1	Bottom Center	Spouse SSN	9	N	N/A	N/A	39, 59	Spouse's SSN.
INC/CG	Page 1	Bottom Center	Wage Statement Count	2	N	243	2	46, 61	Total number of wage statements reported on Sch INC.
INC/CG	Page 1	Bottom Right	Spouse Total Withholding	9	N	242	9	63, 57	Total Virginia Withholding for secondary taxpayer rounded to the nearest dollar. Enter on 760CG Page 1 line 18b.
Trailer	N/A	N/A	Last 2D Barcode field	5	N/A	244	5	N/A	Always end 2D barcode with *EOD*

Barcode scheme:

- State ID - 2 characters (VA)
- Form ID - 4 characters
- Page Number - 1 character
- Tax Year - 2 characters
- Software Developer ID - 3 characters (last 3 digits of company ID)

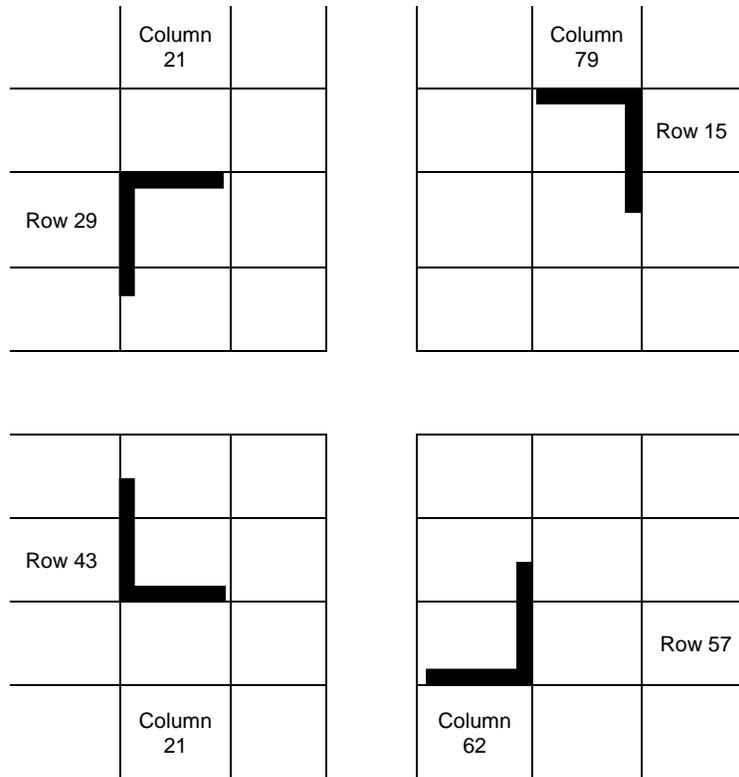
Form	Form ID Code
Form 306	0306
Form 307	0307
Form 404	STDK
Form 763	763S
Form 301B	B301
Form 301C	C301
Form 301I	C301
Form 304 p 1	0304
Form 304 p 2	0304
Form 304, A p 1	304A
Form 304, A p 2	304B
Form 305 B	305B
Form 305 p 1	0305
Form 305 p 2	305A
Form 306A	306A
Form 306B	306B
Form 307A	307A
Form 500 p 1	CORP
Form 500A	CPSA
Form 500AB p 1	0IAB
Form 500AB p 2	0IAB
Form 500C	500C
Form 500CR p 1	CPCR
Form 500CR p 2	CPCR
Form 500CR p 3	CPCR
Form 500 EL	ELMT
Form 500NOLD	NOLD
Form 500T	500T
Form 500X	500X
Form 502 p 1	0PTE
Form 502 p 2	0PTE
Form 502A	502A
Form 760C p 1	760C
Form 760C p 2	760C
Form 760CG p1	0760

Form	Form ID Code
Form 760CG p2	0760
Form 760F	760F
Form 765 p 1	0765
Form 765 p 2	0765
Schedule ADJ/CG	0ADJ
Form AST-3	AST3
Schedule CR p 1	SCCR
Schedule CR p 2	SCCR
Schedule CR p 3	SCCR
Schedule CR p 4	SCCR
Schedule CR p 5	SCCR
Schedule CR/CG p1	SCCR
Schedule CR/CG p2	SCCR
Schedule CR/CG p3	SCCR
Schedule CR/CG p4	SCCR
Schedule CR/CG p5	SCCR
Schedule FED	0FED
Schedule INC/CG	SINC
Schedule L, 765	0765
Form LPC p 1	0LPC
Form LPC p 2	0LPC
Form LPC p 3	0LPC
Schedule OSC p 1	SOSC
Schedule OSC p 2	SOSC
Schedule OSC/CG	0OSC
Form PTE	0PTC
Form ST-6B	ST6B
Form ST-8	ST08
Form ST-9	ST09
Form ST-9B	ST9B
Form VK-1 p 1	0VK1
Form VK-1 p 2	0VK1
Form VM-2	VM02
Form VM-2B	VM2B

Example: Assuming Virginia's vendor ID is 0999, the bar code for the tax year 2005 Form 760 would translate as follows: V A 0 7 6 0 1 0 5 9 9 9

Certain forms are required to have page anchors. The anchors must be placed in accordance with exact positioning requirements for that form. Page anchors have two, 2-point rules that measure 2/10 of an inch horizontally and 1/6 of an inch vertically.

The corner of the anchor should be in the corner of the grid referenced in the table that follows. For example, the anchors for page 1 of Form 760CG appear as follows:



Form 760CG

Page 1

- Top left anchor - Column 21, Row 29.
- Top right anchor - Column 79, Row 15.
- Bottom left anchor - Column 21, Row 43.
- Bottom right anchor - Column 62, Row 57.

Page 2

- Top left anchor - Column 37, Row 8.
- Top right anchor - Column 65, Row 14.
- Bottom left anchor - Column 10, Row 45.
- Bottom right anchor - Column 79, Row 45

Schedule ADJ/CG

Page 1

- Top left anchor - Column 36, Row 11.
- Top right anchor - Column 67, Row 25.
- Bottom left anchor - Column 49, Row 60.
- Bottom right anchor - Column 75, Row 60.

Schedule OSC

Page 1

- Top left anchor - Column 32, Row 10.
- Top right anchor - Column 78, Row 10.
- Bottom left anchor - Column 29, Row 38.
- Bottom right anchor - Column 78, Row 39.

Schedule FED

Page 1

- Top left anchor - Column 15, Row 11.
- Top right anchor - Column 76, Row 11.
- Bottom left anchor - Column 27, Row 48.
- Bottom right anchor - Column 76, Row 48.

Schedule CR

Page 1

- Top left anchor - Column 60, Row 9.
- Top right anchor - Column 80, Row 9.
- Bottom left anchor - Column 60, Row 58.
- Bottom right anchor - Column 80, Row 58.

Page 2

- Top left anchor - Column 57, Row 9.
- Top right anchor - Column 79, Row 9.
- Bottom left anchor - Column 57, Row 57.
- Bottom right anchor - Column 77, Row 55.

Page 3

- Top left anchor - Column 58, Row 10.
- Top right anchor - Column 80, Row 10.
- Bottom left anchor - Column 58, Row 58.
- Bottom right anchor - Column 80, Row 58.

Page 4

- Top left anchor - Column 59, Row 13.
- Top right anchor - Column 80, Row 13.
- Bottom left anchor - Column 59, Row 54.
- Bottom right anchor - Column 80, Row 54.

Page 5

- Top left anchor - Column 59, Row 12.
- Top right anchor - Column 79, Row 12.
- Bottom left anchor - Column 59 Row 58.
- Bottom right anchor - Column 80, Row 58.

Schedule INC/CG

Page 1

- Top left anchor - Column 46, Row 9.
- Top right anchor - Column 75, Row 9.
- Bottom left anchor - Column 29, Row 54.
- Bottom right anchor - Column 75, Row 54.

Box Anchors

Box anchors have been added to the forms. These anchors provide a secondary “line up” option for the automated scanning equipment. The location of these box anchors provided below.

Page	Grid Location (of top left corner)	
	Horizontal	Vertical
760CG, page 1	6	7
760CG, page 2 Sch ADJ/CG Sch OSC/CG Sch FED Sch CR, page 1 Sch CR, page 2 Sch CR, page 3 Sch CR, page 4 Sch CR, page 5 Sch INC/CG	41	4

LOCALITY CODES - FIPS CODES FOR LOCALITY CODE BOXES (APPENDIX D)

Use the codes below for 760CG, 760PY, 763, 760ES, & 760E

County Codes

COUNTY	CODE	COUNTY	CO DE	COUNTY	CODE
ACCOMACK	001	FRANKLIN	067	NOTTOWAY	135
ALBEMARLE	003	FREDERICK	069	ORANGE	137
ALLEGHANY	005	GILES	071	PAGE	139
AMELIA	007	GLOUCESTER	073	PATRICK	141
AMHERST	009	GOOCHLAND	075	PITTSYLVANIA	143
APPOMATTOX	011	GRAYSON	077	POWHATAN	145
ARLINGTON	013	GREENE	079	PRINCE EDWARD	147
AUGUSTA	015	GREENSVILLE	081	PRINCE GEORGE	149
BATH	017	HALIFAX	083	PRINCE WILLIAM	153
BEDFORD	019	HANOVER	085	PULASKI	155
BLAND	021	HENRICO	087	RAPPAHANNOCK	157
BOTETOURT	023	HENRY	089	RICHMOND	159
BRUNSWICK	025	HIGHLAND	091	ROANOKE	161
BUCHANAN	027	ISLE OF WIGHT	093	ROCKBRIDGE	163
BUCKINGHAM	029	JAMES CITY	095	ROCKINGHAM	165
CAMPBELL	031	KING AND QUEEN	097	RUSSELL	167
CAROLINE	033	KING GEORGE	099	SCOTT	169
CARROLL	035	KING WILLIAM	101	SHENANDOAH	171
CHARLES CITY	036	LANCASTER	103	SMYTH	173
CHARLOTTE	037	LEE	105	SOUTHAMPTON	175
CHESTERFIELD	041	LOUDOUN	107	SPOTSYLVANIA	177
CLARKE	043	LOUISA	109	STAFFORD	179
CRAIG	045	LUNENBURG	111	SURRY	181
CULPEPER	047	MADISON	113	SUSSEX	183
CUMBERLAND	049	MATHEWS	115	TAZEWELL	185
DICKENSON	051	MECKLENBURG	117	WARREN	187
DINWIDDIE	053	MIDDLESEX	119	WASHINGTON	191
ESSEX	057	MONTGOMERY	121	WESTMORELAND	193
FAIRFAX	059	NELSON	125	WISE	195
FAUQUIER	061	NEW KENT	127	WYTHE	197
FLOYD	063	NORTHAMPTON	131	YORK	199
FLUVANNA	065	NORTHUMBERLAND	133	UNASSIGNED	300

City Codes

CITY	CODE		CITY	CODE		CITY	CODE
ALEXANDRIA	510		FREDERICKSBURG	630		PETERSBURG	730
BEDFORD	515		GALAX	640		POQUOSON	735
BRISTOL	520		HAMPTON	650		PORTSMOUTH	740
BUENA VISTA	530		HARRISONBURG	660		RADFORD	750
CHARLOTTESVILLE	540		HOPEWELL	670		RICHMOND	760
CHESAPEAKE	550		LEXINGTON	678		ROANOKE	770
COLONIAL HEIGHTS	570		LYNCHBURG	680		SALEM	775
COVINGTON	580		MANASSAS	683		STAUNTON	790
DANVILLE	590		MANASSAS PARK	685		SUFFOLK	800
EMPORIA	595		MARTINSVILLE	690		VIRGINIA BEACH	810
FAIRFAX	600		NEWPORT NEWS	700		WAYNESBORO	820
FALLS CHURCH	610		NORFOLK	710		WILLIAMSBURG	830
FRANKLIN	620		NORTON	720		WINCHESTER	840

Form 760CG Additions Codes

Code	Description of Additions
00	If there are more than 2 additions, enter Code "00" and the total amount of Other Subtractions on line 2b. Attach an explanation for each addition.
10	Interest of federally exempt U.S. obligations. The amount of interest or dividends exempt from federal income tax, but taxable in Virginia.
11	Accumulation distribution income. The taxable income used to compute the partial tax on an accumulated distribution as reported on federal Form 4970.
12	Lump-sum distribution income. The amount received from a lump-sum distribution from a qualified retirement plan if a six-year or ten-year averaging method was used for taxing the distribution.
99	Other additions. The amount of any other income not included in federal adjusted gross income, which is taxable in Virginia. Attach an explanation of the addition.

Form 760CG Other Subtractions Codes

Code	Description of Other Subtractions
00	If there are more than 3 subtractions, enter Code "00" and the total amount of Other Subtractions on line 6b. Attach an explanation for each subtraction.
20	Income from Virginia Obligations. The amount of income from Virginia obligations that you included in your federal adjusted gross income.
21	Federal work opportunity tax credit wages. The amount of wages or salaries eligible for the federal work opportunity tax credit that was included in federal adjusted gross income. Do not enter the federal credit amount.
22	Tier 2 and other Railroad Retirement and Railroad Unemployment benefits. The amount of Tier 2 vested dual benefits and other Railroad Retirement Act benefits and Railroad Unemployment Insurance Act benefits included in federal adjusted gross income and reported on the federal return as a taxable pension or annuity.
23	Charitable mileage. The difference between 18 cents per mile and the charitable mileage deduction per mile allowed on federal Schedule A. If actual expenses were used for the charitable mileage deduction, and those expenses were less than 18 cents per mile, then use the difference between actual expenses and 18 cents.
24	Virginia Lottery prizes. The sum of all prizes under \$600 awarded by the Virginia Lottery Department to the extent they were included in federal adjusted gross income.
25	Foster care subtraction. Foster parents may claim a subtraction of \$1,000 for each child residing in their home under permanent foster care, providing they claim the foster child as a dependent on their federal and Virginia income tax returns.
28	Virginia National Guard income. The amount of wages or salaries for active and inactive service in the National Guard of the Commonwealth of Virginia for persons of rank O3 and below included in federal adjusted gross income. This amount cannot exceed the amount of income received for 39 days, or \$3,000.00, whichever is less. Reminder: This subtraction does not apply to members of the active or reserve units of the Army, Navy, Air Force of Marines, or the National Guard of other states or the District of Columbia.
29	Joint Endeavor combat pay. The amount of combat pay for service in support of Operation Joint Endeavor, that was included in federal adjusted gross income.
30	Military pay and allowances attributable to active duty service in a combat zone or a qualified hazardous duty area. Any military pay and allowances earned while serving by the order of the President of the United States with the consent of Congress in a combat zone or qualified hazardous duty area treated as a combat zone for federal tax purposes pursuant to Section 112 of the Internal Revenue Code that has not been otherwise subtracted, deducted, or exempted from federal adjusted gross income.

Code	Description of Other Subtractions
31	Retirement plan income previously taxed by another state. The amount of retirement income received on which the contributions were taxed in another state, but were deductible from federal adjusted gross income during the same period. The total amount of this subtraction cannot exceed the amount of the contributions previously taxed by another state.
32	Bone marrow screening fee. The amount of the fee paid for an initial screening to become a possible bone marrow donor, provided you were not reimbursed for the fee and did not claim a deduction for the fee on your federal return.
33	Virginia College Savings Plan prepaid tuition contract payments and savings account Contributions. The lesser of \$2,000 or the amount paid during the taxable year for each prepaid tuition contract entered into with The Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund). If more than \$2,000 was paid per contract during the year, any amounts not deducted may be carried forward until the purchase price has been fully deducted. If age 70 or older, the entire amount paid during the year may be subtracted.
34	Virginia College Savings Plan income distribution or refund. The amount of any income included in federal adjusted gross income that is attributable to a distribution of benefits or a refund from the Virginia College Savings Plan (previously called the Virginia Higher Education Tuition Trust Fund), in the event of a beneficiary's death, disability or receipt of scholarship.
35	Continuing teacher education. A licensed primary or secondary school teacher may enter a subtraction equal to twenty percent of tuition costs that were not reimbursed but were incurred to attend continuing teacher education courses that are required as a condition of employment, provided these expenses were not deducted from federal adjusted gross income.
36	Long-term health care premiums. The amount of premiums paid for long-term healthcare insurance, provided the premiums have not been deducted for federal income tax purposes.
37	Unemployment compensation benefits. The amount of unemployment compensation benefits received during the taxable year.
38	First \$15,000 of Basic military pay. Military personnel stationed inside or outside Virginia can subtract up to \$15,000 of military basic pay received during the taxable year, provided they are on extended active duty for more than 90 days. For every \$1.00 of income over \$15,000, the maximum subtraction is reduced by \$1.00. If your basic military pay is \$30,000 or more you are not entitled to a subtraction.
39	Federal and State employees. Any individual who qualifies as a federal or state employee earning \$15,000 or less in annual salary from a state or federal job can subtract up to \$15,000 of the salary from that job. If both spouses on a joint return qualify, each spouse may claim the subtraction. The subtraction cannot exceed the actual salary received.
40	Income Received by Holocaust Victims. Subtract any income from the return or replacement of assets stolen as a result of: <ul style="list-style-type: none"> • Nazi persecution • Individual being forced into labor against his or her will • Transactions with or actions of the Nazi regime • Treatment of refugees fleeing Nazi persecution • Holding of such assets by entities or persons in the Swiss confederation
41	Payments made under the Tobacco Settlement. The amount of payments received under the Tobacco Master Settlement Agreement, the National Tobacco Grower Settlement Trust and the Tobacco Loss Assistance Program.
42	Gain on the sale of land for open space use. The amount of any gain on the sale of land or easement to an organization that dedicates the land for open-space use.
43	Virginia Public School Construction Grants Program and Fund. The amount of total contributions to the Virginia Public School Construction Grants Program and Fund, provided you have not claimed a deduction for this amount on your federal income tax return.
44	Medal of Honor recipients. Enter the amount received as military retirement income by an individual awarded the Medal of Honor.
45	Avian influenza An individual income tax subtraction is available for indemnification payments received by qualified contract poultry growers and table egg producers as a result of the depopulation of poultry flocks because of avian influenza in 2002. Indemnification payments made to owners of poultry who

Code	Description of Other Subtractions
	contract with poultry growers do not qualify for this subtraction.
46	Military death gratuity payments Enter the amount of military death gratuity payments made after September 11, 2001 to survivors of military personnel who are killed in the line of duty. This subtraction amount must be reduced by the amount that is allowed as an exclusion from federal gross on his federal income tax return.
47	Peanut Quota Buyout Allows a subtraction from taxable income for individuals and corporations who receive payments in accordance with the Peanut Quota Buyout Program of the Farm Security and Rural Investment Act of 2002. If the taxpayer chose to accept payment in installments, the gain from the 2005 installment may be subtracted. However, if the taxpayer previously opted to receive a single payment, 20% of the gain recognized in the year that the payment was received may be subtracted for this year and for each succeeding taxable year until 100% has been subtracted."
99	Other Subtractions. Attach explanation for other subtractions.

CONTRIBUTION CODES

(APPENDIX F)

If donating to more than 2 qualifying organizations, enter the code “00” in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization.

Code	Description of Contribution
60	Virginia Nongame & Endangered Wildlife Program. Manages nongame wildlife species and communities, including state or federally endangered or threatened species.
61 or 62	Political Party. Each taxpayer may contribute up to \$25 to one of the following qualified parties: Democratic Party (code 61) or Republican Party (code 62).
63	U.S. Olympic Committee. Assists United States athletes in receiving the training and support needed to compete in the Olympic and Paralympic Games.
64	Virginia Housing Program. Provides support to locally-based organizations helping to meet the housing needs of low-income elderly, the mentally or physically disabled, and the homeless in need of emergency, transitional or permanent housing.
65	Elderly and Disabled Transportation Fund. Provides transportation to jobs, medical care and other services for elderly or disabled Virginians who cannot drive or use public transportation.
66	Community Policing Fund. Supports projects and services between law enforcement agencies and their communities that work to build local partnerships and encourage problem-solving relationships.
67	Virginia Arts Foundation. Supports local artists, arts groups, and schools in every city and county in Virginia.
68	Open Space Recreation and Conservation Fund. Provides matching recreational grants to localities; acquires natural areas to conserve habitats and protect rare species, and develops and maintains state park facilities.
71	*Chesapeake Bay Restoration Fund. Supports the cleanup of the Chesapeake Bay and its tributaries.
72	*Family and Children’s Trust Fund. Family and Children’s Trust Fund Contributions support family violence treatment and prevention of child and elder abuse/neglect, domestic violence, dating violence and suicide prevention in local communities and through statewide public awareness and education activities.
73	*Virginia’s State Forests Fund. State Forests are managed to sustain multiple natural resources and values [benefits]. Conservation practices protect wetlands, enhance critical wildlife habitat and preserve unique natural areas for biodiversity and provide long-term applied research for restoration and reforestation of native species. Demonstration areas provide private forest landowners with practical, effective solutions to resource management challenges. Recreation opportunities and conservation educational programs are available statewide in all seasons to any age or experience level.
74	*Virginia’s Uninsured Medical Catastrophe Fund. Assists with medical expenses of Virginia residents who face a life-threatening medical catastrophe.
75	*Jamestown-Yorktown Foundation. Contributions support planning and activities for Jamestown’s 400th anniversary in 2007.
76	Historic Resources Fund. Supports preservation of historic landmarks and historic preservation projects.
78	Children of America Finding Hope Inc. Uses proven strategies and programs to meet emotional and physical needs of children who are disadvantaged, runaways, in crisis, and delinquent by providing hope in a tangible form regardless of religion, race, gender, or socioeconomic status.
79	*Virginia Transplant Council. Supports organ and tissue donation and transplantation through statewide public awareness and educational activities in the Commonwealth.
80	VA-4H Educational Centers (4H Camp). Six centers provide summer and year round educational enrichment programs for over 30,000 youth annually.
81	*Home Energy Assistance Fund. Supports the provision of heating, cooling, energy crisis assistance and weatherization services for low-income families.
82	VA War Memorial Foundation & National D-Day Memorial Foundation. Contributions will be equally divided between these two organizations. Below is a description of the organizations: Virginia War Memorial Foundation Preserves history, honors Virginia veterans, and instills patriotism in this and future generations through statewide educational programs. National D-Day Memorial Foundation Exists to honor the valor, fidelity, and sacrifice of the Allied Forces on D-Day, June 6, 1944. It also exists to educate – ensuring that the D-Day legacy remains clear, meaningful, and accessible to present and future generations.
83	Virginia Commission for the Arts. Supports local artists, arts groups, and schools in every city and county of Virginia.

Code	Description of Contribution
84	Virginia Federation of Humane Societies. Committed to promoting and improving the welfare of animals in Virginia through counsel, support, and education, and Spay Virginia, a project addressing the overpopulation of companion animals through the development of resources for pet owners with limited income.
85	Tuition Assistance Grant Fund. State Council of Higher Education for Virginia (SCHEV) Administers the Tuition Assistance Grant (TAG) Program available to Virginia residents enrolled full time in one of 31 Virginia private, non-profit colleges or universities. Contributions support choice and affordability for eligible undergraduate or graduate degree-seeking students enrolled in participating TAG institutions. Students apply at the college financial aid office or visit www.explorevirginiacolleges.com for details. For more information about SCHEV, please visit www.schev.edu .
86	Spay and Neuter Fund. Contributions will be used in the Fund's mission of providing monetary assistance for spay and neuter surgeries for dogs and cats.
87	Governor's Office of Commonwealth Preparedness. To ensure a safe, secure and prepared Virginia by developing and overseeing a coordinated prevention, preparedness, response and recovery strategy for natural and man-made disasters and emergencies, including terrorist attacks, that encompasses federal, state, local, private entities and the citizens of the Commonwealth.

* Denotes that contributions can be made with refund or tax due returns. All other contribution must be from refund returns only.

PUBLIC SCHOOL FOUNDATIONS ELIGIBLE FOR CONTRIBUTIONS (APPENDIX G)

If donating to more than 2 school foundations, enter “999999” and the total amount donated to school foundations on 25c. Attach a schedule showing the amount donated to each foundation.

Code	Foundation Name
003001	Charlottesville-Albemarle Public Education Fund, Inc. (County)
009001	Amherst County Public Schools Education Foundation
013001	Arlington Student Enterprise (County)
015001	Augusta County Public Schools Endowment Fund
019001	Bedford Area Educational Foundation (County)
025001	Brunswick Education Foundation, Inc. (County)
029001	Buckingham County Education Foundation, Inc.
550001	Chesapeake Public Schools -The W. Randolph Nichols Scholarship Foundation (City)
041001	Chesterfield Public Education Foundation, Inc. (County)
043001	Clarke County Education Foundation
047001	Culpeper Schools Foundation (County)
049001	Cumberland County Public School Foundation, Inc.
057001	Essex First Educational Foundation (County)
059001	Fairfax County Education Foundation
610001	Falls Church Education Foundation (City)
065001	Fluvanna Education Foundation, Inc. (County)
620001	Franklin City Educational Foundation, Inc.
069001	Frederick County Educational Foundation
071001	Giles County Partnership for Excellence Foundation
073001	Gloucester County Public Schools Educational Foundation, Inc.
081001	Greensville County Education Foundation
650001	Hampton Educational Foundation (City)
085001	Hanover Education Foundation (County)
660001	Harrisonburg Education Foundation (City)
087001	Henrico Education Foundation, Inc. (County)
670001	Hopewell Public School Foundation (City)
678001	Lexington City Schools Fund of Rockbridge Area Community Foundation (RACF)
107001	Loudoun Education Foundation (County)
107002	Loudoun School – Business Partnership (County)
680001	The Lynchburg City Schools Education Foundation
683001	City of Manassas Public Schools Education Foundation
685001	Manassas Park Education Foundation (City)
121001	Montgomery County Education Foundation
125001	Nelson County Education Foundation
127001	New Kent Educational Foundation (County)
700001	Newport News Educational Foundation (City)
710001	Norfolk Public Schools - The Maury Foundation (City)
137001	Orange County Educational Foundation
139001	Page County Public Education Foundation
141001	Patrick County Education Foundation
143001	Pittsylvania Vocational Education Foundation, Inc. (County)
735001	Poquoson Education Foundation (City)
740001	Portsmouth Schools Foundation (City)
147001	Prince Edward Public Schools Endowment, Inc. (County)
149001	Prince George Alliance for Education Foundation, Inc. (County)
153001	Prince William County Public Schools Education Foundation, Inc.
750001	Radford High School Foundation, Inc. (City)
157001	Headwaters, Rappahannock Co. Public Education Foundation, Inc.
760001	Richmond Public Schools Education Foundation, Inc. (City)

161001	Roanoke County Schools Education Foundation, Inc.
161002	Roanoke Education Assistance Foundation (County)
165001	Rockingham Education Foundation, Inc. (County)
169002	Scott County Foundation for Excellence in Education
173001	Smyth County Education Foundation
169001	Southwest Virginia Public Education Foundation, Scott County
179001	Stafford County Vocational Education Foundation, Inc.
790001	Staunton City Schools Educational Endowment Fund
800001	Suffolk Education Foundation (City)
185001	Educational Support Foundation for Graham High School (Tazewell County)
810001	Virginia Beach Public Schools Education Foundation (City)
187001	Warren County Education Endowment, Inc.
191001	Washington County, Virginia Public School Education Foundation
840001	Winchester Education Foundation (City)
195001	Wise County Schools Educational Foundation, Inc.
197001	Wythe County Public Schools Foundation for Excellence, Inc.
199001	York Foundation For Public Education, Inc. (County)

Rev. 9/05

Contributions for codes 71, 72, 73, 74, 75, 81 and the Public School Foundations may be taken by taxpayers due refunds or who owe taxes (increases tax amount due). All other contributions may be taken only when taxpayer is due a refund and may not exceed the total amount of the refund due.

SCREENING CODES

(APPENDIX H)

Print the following screening codes, as appropriate, in the For Office Use section on the right-hand side of the bottom of page one on the Form 760CG, Form 763, and Form 760PY. Separate each code by one space. The codes may be printed in any order.

Screening Code	Comments
BM	Print if border state rule was used to calculate the credit for taxes paid to another state.
BX	Print on Form 763, Married Filing Joint return and both spouses have withholding.
CG	Print on Form 760PY or Form 763 if computer generated. Do not print CG on Form 760CG.
CO	Print if Coalfield Employment Enhancement Tax Credit is taken or earned.
CX	Print if Form 760C/760F is used to compute penalty and the form is attached.
FD	Print if the return has Fixed Date Conformity modifications
FF	Print if the taxpayer is a dependent on another taxpayer's return.
FJ	Print if Self-employed Farming, Fishing, Merchant Seaman is checked. Do not print if printing "UX".
GX	Print if the secondary taxpayer is deceased.
HX	Print if the primary taxpayer is deceased.
IS	Print if Amended return and Federal Form 1045 is attached.
NO	Print if amended return for NOL. ("NO" does not replace "QX". Print both for return amended for NOL.)
OS	Print only if the Schedule OSC is attached (760/CG filers).
QX	Print if the return is an amended return.
SL	Print if the taxpayer claims itemized deduction with no state and local income tax on Schedule A.
TA	Print if taxpayer authorized TAX to discuss this return with the tax preparer.
TD	Print if return data is contained in a printed 2D barcode.
TP	Print if a tax practitioner prepares the form.
UX	Print if the return is for a Farmer/Fisherman and prepared after March 1.
YY	Print if the taxpayer is overseas when the return is due.

Rev. 8/11/05

MAILING ADDRESSES AND TELEPHONE NUMBERS

(APPENDIX I)

Revised 9/ 12/05

2005 Income Tax Return Mailing Addresses and Locality Codes

Taxpayers may mail income tax return to their Commissioner of the Revenue at the address below or directly to the Department of Taxation at the addresses listed at the bottom of the next page.

* DENOTES DIRECTOR OF FINANCE

** DENOTES DIRECTOR, DEPARTMENT OF TAX ADMINISTRATION

COUNTIES

Accomack County - 001

P.O. Box 186, Accomac, VA 23301-0186
757-787-5747

Albemarle County * - 003

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-296-5851

Alleghany County - 005

P.O. Box 300, Low Moor, VA 24457
540-863-6640

Amelia County - 007

P.O. Box 269, Amelia, VA 23002
804-561-2158

Amherst County - 009

P.O. Box 719, Amherst, VA 24521
434-946-9310

Appomattox County - 011

P.O. Box 125, Appomattox, VA 24522
434-352-7450

Arlington County - 013

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-228-3055

Augusta County - 015

P.O. Box 959, Verona, VA 24482
540-245-5640

Bath County - 017

P.O. Box 130, Warm Springs, VA 24484
540-839-7231

Bedford County - 019

122 E. Main St., Suite 103, Bedford, VA 24523
540-586-7621

Bland County - 021

P.O. Box 130, Bland, VA 24315
276-688-4291

Botetourt County - 023

P.O. Box 128, Fincastle, VA 24090
540-473-8270

Brunswick County - 025

P.O. Box 669, Lawrenceville, VA 23868
434-848-2313

Buchanan County - 027

P.O. Box 1042, Grundy, VA 24614-1042
276-935-6542

Buckingham County - 029

P.O. Box 138, Buckingham, VA 23921
434-969-4181

Campbell County - 031

P.O. Box 66, Rustburg, VA 24588
434-332-9518

Caroline County - 033

P.O. Box 531, Bowling Green, VA 22427
804-633-4054

Carroll County - 035

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
276-730-3080

Charles City County - 036

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-829-9216

Charlotte County - 037

P.O. Box 308, Charlotte C.H., VA 23923
434-542-5546

Chesterfield County - 041

P.O. Box 124, Chesterfield, VA 23832-0124
804-748-1281

Clarke County - 043

P.O. Box 67, Berryville, VA 22611
540-955-5109

Craig County - 045

P.O. Box 186, New Castle, VA 24127-0186
540-864-6241

Culpeper County - 047

P.O. Box 1807, Culpeper, VA 22701
540-727-3443

Cumberland County - 049

P.O. Box 77, Cumberland, VA 23040
804-492-4280

Dickenson County - 051

P.O. Box 1067, Clintwood, VA 24228
276-926-1646

Dinwiddie County - 053

P.O. Box 104, Dinwiddie, VA 23841-0104
804-469-4507

Essex County - 057

P.O. Box 879, Tappahannock, VA 22560-0879
804-443-2661

Fairfax County ** - 059

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
703-222-8234

Fauquier County - 061

P.O. Box 149, Warrenton, VA 20188-0149
540-347-8617

Floyd County - 063

100 E. Main St., Floyd, VA 24091
540-745-9345

Fluvanna County - 065

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-591-1940

Franklin County - 067

275 S. Main St., Ste. 106, Rocky Mt., VA 24151
540-483-3083

Frederick County - 069

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
540-665-5681

Giles County - 071

130 N. Main St., Pearisburg, VA 24134
540-921-3321

Gloucester County - 073

6489 Main St., Ste. 137, Gloucester, VA 23061
804-693-3451

Goochland County - 075

P.O. Box 60, Goochland, VA 23063
804-556-5807

Grayson County - 077

P.O. Box 126, Independence, VA 24348
276-773-2381

Greene County - 079

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
434-985-5211

Greensville County - 081

1781 Greensville County Circle, Room 132, Emporia, VA 23847
434-348-4227

Halifax County - 083

P.O. Box 1847, Halifax, VA 24558
434-476-3314

Hanover County - 085

P.O. Box 129, Hanover, VA 23069-0129
804-365-6129

Henrico County * - 087

Refund: P.O. Box 1498, Richmond, VA 23218-1498
Tax Due: P.O. Box 760, Richmond, VA 23218-0760
804-501-4263

Henry County - 089

P.O. Box 1077, Collinsville, VA 24078-1077
276-634-4690

Highland County - 091

P.O. Box 148, Monterey, VA 24465
540-468-2142

Isle of Wight County - 093
P.O. Box 107, Isle of Wight, VA 23397
757-365-6222

James City County - 095
P.O. Box 283, Williamsburg, VA
23187-0283
757-253-6695

King George County - 099
10459 Courthouse Dr., Suite 101,
King George, VA 22485-3862
540-775-4664

King and Queen County - 097
P.O. Box 178, King & Queen
Courthouse, VA 23085
804-785-5976

King William County - 101
P.O. Box 217, King William, VA 23086
804-769-4942

Lancaster County - 103
P.O. Box 122, Lancaster, VA 22503
804-462-7920

Lee County - 105
P.O. Box 96, Jonesville, VA 24263
276-346-7722

Loudoun County - 107
Refund: P.O. Box 1498, Richmond,
VA 23218-1498
Tax Due: P.O. Box 760, Richmond,
VA 23218-0760
703-777-0260

Louisa County - 109
P.O. Box 8, Louisa, VA 23093
540-967-3432 **Lunenburg County - 111**
11512 Courthouse Rd., Ste. 101,
Lunenburg, VA 23952
434-696-2516

Madison County - 113
P.O. Box 56, Madison, VA 22727
540-948-4421

Mathews County - 115
P.O. Box 896, Mathews, VA 23109-
0896
804-725-7168

Mecklenburg County - 117
P.O. Box 360, Boydton, VA 23917
434-738-6191

Middlesex County - 119
P.O. Box 148, Saluda, VA 23149-0148
804-758-5331

Montgomery County - 121
755 Roanoke St., Ste. 1-A,
Christiansburg, VA 24073
540-382-5710

Nelson County - 125
P.O. Box 246, Lovingston, VA 22949
434-263-7070

New Kent County - 127
Refund: P.O. Box 1498, Richmond,
VA 23218-1498
Tax Due: P.O. Box 760, Richmond,
VA 23218-0760
804-966-9610

Northampton County - 131
P.O. Box 65, Eastville, VA 23347-
0065
757-678-0448

Northumberland County - 133
P.O. Box 309, Heathsville, VA 22473
804-580-4600

Nottoway County - 135
P.O. Box 5, Nottoway, VA 23955
434-645-9317

Orange County - 137
P.O. Box 389, Orange, VA 22960
540-672-4441

Page County - 139
101 S. Court St., Luray, VA 22835
540-743-3840

Patrick County - 141
P.O. Box 367, Stuart, VA 24171
276-694-7131

Pittsylvania County - 143
P.O. Box 272, Chatham, VA 24531-
0272
434-432-7940

Powhatan County - 145
P.O. Box 40, Powhatan, VA 23139
804-598-5616

Prince Edward County - 147
P.O. Box 446, Farmville, VA 23901
434-392-3231

Prince George County - 149
P.O. Box 155, Prince George, VA
23875-0155
804-733-2626

Prince William County* - 153
Refund: P.O. Box 1498, Richmond,
VA 23218-1498
Tax Due: P.O. Box 760, Richmond,
VA 23218-0760
703-792-6710

Pulaski County - 155
52 West Main Street, Ste 200, Pulaski,
VA 24301
540-980-7750

Rappahannock County - 157
P.O. Box 115, Washington, VA 22747-
0115
540-675-5370

Richmond County - 159
P.O. Box 366, Warsaw, VA 22572
804-333-3722

Roanoke County - 161
P.O. Box 21709, Roanoke, VA 24018
540-772-2049

Rockbridge County - 163
P.O. Box 1160, Lexington, VA 24450-
1160
540-463-3431

Rockingham County - 165
20 E. Gay St., Harrisonburg, VA
22802
540-564-3000

Russell County - 167
P.O. Box 517, Lebanon, VA 24266
276-889-8018

Scott County - 169
104 E. Jackson St., Suite 6, Gate City,
VA 24251
276-386-7692

Shenandoah County - 171
Refund: P.O. Box 1498, Richmond,
VA 23218-1498
Tax Due: P.O. Box 760, Richmond,
VA 23218-0760
540-459-6170

Smyth County - 173
P.O. Box 985, Marion, VA 24354
276-782-4040

Southampton County - 175
P.O. Box 760, Courtland, VA 23837-
0760
757-653-3032

Spotsylvania County - 177
P.O. Box 175, Spotsylvania, VA
22553-0175
540-582-7046

Stafford County - 179
P.O. Box 98, Stafford, VA 22555-0098
540-658-4131

Surry County - 181
P.O. Box 35, Surry, VA 23883
757-294-5225

Sussex County - 183
P.O. Box 1398, Sussex, VA 23884-
0398
434-246-1022

Tazewell County - 185
101 E. Main St., Tazewell, VA 24651
276-988-1235

Warren County - 187
P.O. Box 1775, Front Royal, VA
22630-0038
540-635-2651

Washington County - 191
174 E. Main St., Abingdon, VA 24210
276-676-6270

Westmoreland County - 193
P.O. Box 68, Montross, VA 22520
804-493-9052

Wise County - 195
P.O. Box 1278, Wise, VA 24293
276-328-3556

Wythe County - 197
225 S. 4th Street, Wytheville, VA
24382
276-223-6015

York County - 199
P.O. Box 90, Yorktown, VA 23690-
0090
757-890-3381

CITIES

Alexandria City* - 510

Refund: P.O. Box 1498, Richmond, VA 23218-1498
 Tax Due: P.O. Box 760, Richmond, VA 23218-0760
 703-838-4570

Bedford City - 515

P.O. Box 807, Bedford, VA 24523-0807
 540-587-6051

Bristol City - 520

497 Cumberland St., Bristol, VA 24201
 276 645-7316

Buena Vista City - 530

2039 Sycamore Ave., Buena Vista, VA 24416-3113
 540-261-8610

Charlottesville City - 540

P.O. Box 9031, Charlottesville, VA 22906-9031
 434-970-3160

Chesapeake City - 550

P.O. Box 15285, Chesapeake, VA 23328
 757-382-6732

Colonial Heights City - 570

P.O. Box 3401, Colonial Heights, VA 23834
 804-520-9280

Covington City - 580

P.O. Drawer 58, Covington, VA 24426-0058
 540-965-6350

Danville City - 590

P.O. Box 480, Danville, VA 24543
 434-799-5145

Emporia City - 595

P.O. Box 956, Emporia, VA 23847
 434-634-5405

Fairfax City - 600

10455 Armstrong St., Room 210,
 Fairfax, VA 22030-3649
 703-385-7880

Falls Church City - 610

300 Park Avenue, Ste.104-E,
 Falls Church, VA 22046-3351
 703-248-5065

Franklin City - 620

P.O. Box 389, Franklin, VA 23851-0389
 757-562-8548

Fredericksburg City - 630

P.O. Box 644, Fredericksburg, VA 22404-0644
 540-372-1004

Galax City - 640

Refund: P.O. Box 1498, Richmond,
 VA 23218-1498
 Tax Due: P.O. Box 760, Richmond,
 VA 23218-0760
 276-236-2528

Hampton City - 650

P.O. Box 636, Hampton, VA 23669-0636
 757-727-6690

Harrisonburg City - 660

P.O. Box 20031, Harrisonburg, VA
 22801-7531
 540-432-7704

Hopewell City - 670

P.O. Box 1604, Hopewell, VA 23860
 804-541-2238

Lexington City - 678

P.O. Box 922, Lexington, VA 24450
 540-462-3701

Lynchburg City - 680

P.O. Box 858, Lynchburg, VA 24505-0858
 434-455-3870

Manassas City - 683

Refund: P.O. Box 1498, Richmond,
 VA 23218-1498
 Tax Due: P.O. Box 760, Richmond,
 VA 23218-0760
 703-257-8298

Manassas Park City - 685

One Park Center Ct., Manassas Park,
 VA 20111 703-335-8825

Martinsville City - 690

P.O. Box 1222, Martinsville, VA
 24114-1222
 276-403-5131

Newport News City - 700

2400 Washington Ave., Newport
 News, VA 23607-4389
 757-926-8653

Norfolk City - 710

P.O. Box 2260, Norfolk, VA 23501-2260
 757-664-7885

Norton City - 720

P.O. Box 347, Norton, VA 24273
 276-679-0031

Petersburg City - 730

135 N. Union St., Petersburg, VA 23803
 804-733-2315

Poquoson City - 735

500 City Hall Ave., Poquoson, VA 23662
 757-868-3020

Portsmouth City - 740

801 Crawford St, Portsmouth, VA 23704-3870
 757-393-8773

Radford City - 750

619 Second St., Room 161, Radford, VA 24141
 540-731-3613

Richmond City * - 760

Refund: P.O. Box 1498, Richmond, VA 23218-1498
 Tax Due: P.O. Box 760, Richmond, VA 23218-0760
 804-646-5690

Roanoke City - 770

P.O. Box 718, Roanoke, VA 24004
 540-853-6543

Salem City - 775

P.O. Box 869, Salem, VA 24153-0869
 540-375-3019

Staunton City - 790

P.O. Box 4, Staunton, VA 24402-0004
 540-332-3829

Suffolk City - 800

P.O. Box 1459, Suffolk, VA 23439-1459
 757-923-3800

Virginia Beach City - 810

2401 Court House Dr.
 Virginia Beach, VA 23456
 757-427-4483

Waynesboro City - 820

503 W Main St., Room 107, Waynesboro, VA
 22980
 540-942-6610

Williamsburg City - 830

P.O. Box 245, Williamsburg, VA 23187
 757-220-6150

Winchester City - 840

P.O. Box 706, Winchester, VA 22604
 540-667-1815

Taxpayers may mail income tax returns directly to the Department of Taxation at the addresses listed below or to the Commissioner of the Revenue at the above address.

REFUND RETURNS

Virginia Department of Taxation
 P.O. Box 1498
 Richmond, VA 23218-1498

TAX DUE RETURNS

Virginia Department of Taxation
 P.O. Box 760
 Richmond, VA 23218-0760

760CG Forms Only

Four originals of the Form 760CG and all associated schedules must be provided.

- One set should be fully filled (full field).
- Three test data sets must be provided that contain information listed in this appendix.
- 2D barcode providers must submit returns that reflect the test data in the 2D barcode as well as exact position locations (be sure to include the appropriate screening codes).
- Documents must be submitted in the following order
 - 760/CG
 - ADJ/CG
 - OSC/CG
 - FED
 - 760CR/CG
 - Schedules supporting credits
 - INC/CG
 - Other attachments

All forms submitted for testing must be originals. Photocopies, fax submissions, etc. will not be accepted.

For exact positioning and 2D Barcode layout requirements, use Appendix A. The following test data sets are not to scale and should not be used to verify placement of data.

VA760CG -Tax Year 2005

Individual Income Tax Return



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 CITYMMMMMMMMMMMMMMMMMMMM ST ZIPCODE00

Filing Status: 1 Head of Household: X
 Exemptions Dependents Total 65 and over Blind Total
 Yourself 1 00 00 1 1 0
 Spouse 1 1 1
 Vendor ID: 0000X 0000

Name or Filing Change: X Accelerated Refund: X
 Address Change: X Amended: X NOL: X
 Virginia Return Not Filed Last Year: X Locality: 000
 Your SSN MMMM 000000000
 Spouse's SSN MMMM 000000000

1. Fed Adj Gross Income 1. -00000000000.
 2. Additions, see pg 2, line 3 2. 000000000.
 3. Subtotal -00000000000.
 4a. Age Deduction - You 4a. 00000.
 4b. Age Deduction - Spouse 4b. 00000.
 5. Soc Sec & Tier 1 Railroad 5. 000000.
 6. State Inc Tax Overpayment 6. 000000.
 7. Other Subtractions, see pg 2, line 7 7. 000000000.
 8. Subtotal Subtractions 8. 000000000.
 9. Total VAGI -000000000.
 10a. Federal Sch. A Itemized Deductions 000000000.
 10b. State/Local Income Tax 10b. 000000000.
 10. Deductions 10. 000000000.
 11. Exemptions 00000.
 12. Child/Dependent Care 12. 0000.
 13. Subtotal 000000000.
 14. VA Taxable Income -00000000000.
 15. Tax Amt. 000000000.
 16. Spouse Tax Adjustment 16. 000.

16a. Your VAGI 16a. -000000000.
 16b. Spouse's VAGI 16b. -000000000.
 17. Net Tax 000000000.
 18a. Your Withholding 18a. 000000000.
 18b. Spouse's Withholding 18b. 000000000.
 19. Estimated Payments 19. 000000000.
 20. Extension Payments 20. 000000000.
 21. Credit for Low Income 21. 00000.
 22. Credit tax paid another state 22. 000000000.
 23. Other Credits X 23. 000000000.
 24. Total Payments / Credits 000000000.
 25. Tax You Owe 25. 000000000.
 26. Overpayment Amount 26. 000000000.
 27. Amount to Credit to Next Year's Tax 27. 000000000.
 28. Adjustments/Contributions 28. 000000000.

Amount You Owe:
 Paid by Credit Card X 000000000.
Refund: 000000000.
 Bank Routing Number C 000000000
 Bank Account Number 0000000000000000000

_LAR _DLAR _LTD \$ _____

Office Use: XX XX XX XX XX XX XX XX XX XX



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
000000000

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman: X Coalfield Enhancement X
Taxpayer Deceased: 0 Fixed Date Conformity: X
Dependent on another's return: X Overseas when due: X
Preparer Info 000000000 0
Phone You 0000000000 0000000000
Spouse 0000000000

SUMMARY OF ADJUSTMENTS (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest 000000000.
Addition from 760C OR 760F X
Consumer's Use Tax 00000.
Total Voluntary Contributions 000000000.
Spouse's Name - Filing Status 3 Only
2FISRTNAMEXI2LASTNAME15XXXXXXXXXXXX

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state 1. 000000000.
2. Other Additions:
a. Fixed Date Conformity 2a. 000000000.
00 2b. 000000000.
00 2c. 000000000.
3. Total Additions: 3. 000000000.

Tax Credit for Low Income Individuals

8. Exemption Information Social Security Number VAGI
a. IIIIIIIIIIIIIIIIIII 000000000 -000000000
b. IIIIIIIIIIIIIIIIIII 000000000 -000000000
c. IIIIIIIIIIIIIIIIIII 000000000 -000000000
d. IIIIIIIIIIIIIIIIIII 000000000 -000000000
e. IIIIIIIIIIIIIIIIIII 000000000 -000000000
f. IIIIIIIIIIIIIIIIIII 000000000 -000000000
g. Total Family VAGI 8g. -000000000.
9. Total Exemptions 9. 00
10. Exemption total on this return 00
11. Line 10 multiplied by \$300 00000.
12. Credit (Lesser of Line 11 above or Page 1, Line 17) 00000.

Subtractions

4. Income from obligations or securities of the U.S. 4. 000000000.
5. Disability Income reported as wages 0 5. 000000.
6. Other:
a. Fixed Date Conformity 6a. 000000000.
00 6b. 0000000.
00 6c. 0000000.
00 6d. 0000000.
7. Total Subtractions: 000000000.

AGE DEDUCTION DETAILS

You 000000 -000000000000.
Spouse 000000 -000000000000.

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN 000000000
Filing Election 0
Preparer Phone Number 0000000000

Dept of Taxation can discuss my return with my preparer. X

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Preparer Signature _____ Date _____

Spouse's Signature _____ Date _____

MM
MM
MM
MM

2005 Virginia Schedule ADJ/CG Part 2



1FIRSTNAME12 I 1LASTNAME15XXXX SUF

000000000

Credit for Tax Paid to Another State

Border State Rule X

13a. Enter the filing status claimed on the other state's tax return. 13a. M

13b. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 13b. 0

13. Qualifying taxable income on which the other state's tax is based 13. 000000000.

14. Virginia Taxable Income 14. 000000000.

15. Qualifying tax owed to the other state 15. 000000000.

a. Name of state: 15a. MM

16. Virginia Income Tax 16. 000000000.

17. Income percentage 17. 000.0

18. Virginia Income Tax multiplied by Income percentage 18. 000000000.

19. Credit Allowed 19. 000000000.

Adjustments to Amount of Tax

20. Addition to Tax 20. 0000000.

a. Addition from Form 760C X

b. Addition from Form 760F X

21. Penalty 21. 0000000.

a. Late Filing/Payment Penalty X

b. Extension Penalty X

22. Interest 22. 0000000.

23. Consumer's Use Tax 23. 00000.

24. Voluntary Contributions from overpaid taxes

00 24a. 00000.

00 24b. 00000.

25. Other Voluntary Contributions

00 25a. 00000.

00 25b. 00000.

School Foundation Contributions

000000 25c. 00000.

000000 25d. 00000.

26. Total Adjustments 000000000.

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed 27. 000000000.

28. Add line 27 from above and line 24 from Form 760, enter here 28. 000000000.

29. Overpayment, if any, as shown on original return or as previously adjusted 29. 000000000.

30. Subtract line 29 from line 28 30. 000000000.

31. Tax You Owe 31. 000000000.

32. Tax You Overpaid 32. 000000000.

Credit for Political Contributions From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions 00.

106. Credit allowable this year 00.

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

2005 Virginia Schedule OSC/CG
 CREDIT FOR TAX PAID TO ANOTHER STATE



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 000000000

Credit Computation State 1

Claiming border state X

1. Filing Status claimed on the other state's return 0

2. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 0

3. Qualifying taxable income on which other state's tax is based 000000000.

4. Virginia taxable income 000000000.

5. Qualifying tax liability owed to the other state 000000000.

6. Identify the state and **ATTACH** a copy of the other state's return XX

7. Virginia income tax 000000000.

8. Income percentage 000.0

9. Multiply line 7 by line 8 000000000.

10. Credit. Enter lesser of line 5 or 9 000000000.

Credit Computation State 3

21. Filing Status claimed on the other state's return 0

22. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 0

23. Qualifying taxable income on which other state's tax is based 000000000.

24. Virginia taxable income 000000000.

25. Qualifying tax liability owed to the other state 000000000.

26. Identify the state and **ATTACH** a copy of the other state's return XX

27. Virginia income tax 000000000.

28. Income percentage 000.0

29. Multiply line 27 by line 28 000000000.

30. Credit. Enter lesser of line 25 or 29 000000000.

Credit Computation State 2

11. Filing Status claimed on the other state's return 0

12. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 0

13. Qualifying taxable income on which other state's tax is based 000000000.

14. Virginia taxable income 000000000.

15. Qualifying tax liability owed to the other state 000000000.

16. Identify the state and **ATTACH** a copy of the other state's return XX

17. Virginia income tax 000000000.

18. Income percentage 000.0

19. Multiply line 17 by line 18 000000000.

20. Credit. Enter lesser of line 15 or 19 000000000.

Credit Computation State 4

31. Filing Status claimed on the other state's return 0

32. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 0

33. Qualifying taxable income on which other state's tax is based 000000000.

34. Virginia taxable income 000000000.

35. Qualifying tax liability owed to the other state 000000000.

36. Identify the state and **ATTACH** a copy of the other state's return XX

37. Virginia income tax 000000000.

38. Income percentage 000.0

39. Multiply line 37 by line 38 000000000.

40. Credit. Enter lesser of line 35 or 39 000000000.

41. Total Credit. 000000000.

2005 Virginia Schedule FED



1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 1FIRSTNAME12 I 1LASTNAME15XXXX SUF
 ADDRESSLINE1MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 ADDRESSLINE2MMMMMMMMMMMMMMMMMMMMMMMMMMMM
 CITYMMMMMMMMMMMMMMMM ST ZIPCODE00

000000000
 000000000 000

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. X	Second Schedule Info. X
2. Gross Receipts or Sales	000000000.	000000000.
3. Depreciation / expense deduction	000000000.	000000000.
4. Business Activity Code	000000	000000
5. Business Locality Code	000	000
6. Car and truck expenses	000000000.	000000000.
7. Inventory at end of year	000000000.	000000000.
8. Number of miles you used your vehicle for: Business	000000000	000000000
9. Number of miles you used your vehicle for: Commuting	000000000	000000000
10. Number of miles you used your vehicle for: Other	000000000	000000000

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	000000000	000000000
12. Number of miles you used your vehicle for: Commuting	000000000	000000000
13. Number of miles you used your vehicle for: Other	000000000	000000000
14. Percent of business use of vehicle: Vehicle 1	00000	00000
15. Percent of business use of vehicle: Vehicle 2	00000	00000

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use: Type of property	MMMMMMMMMMMMMMMM	MMMMMMMMMMMMMMMM
17. Date placed in service	MMDDYY	MMDDYY
18. Business/investment use percentage	00000	00000
19. Cost or other basis	000000000.	000000000.
20. Depreciation deduction	000000000.	000000000.
21. Elected section 179 cost	000000000.	000000000.
22. Business Locality Code	000	000

2005 Schedule CR



CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

1FIRSTNAME12 I 1LASTNAME15XXXX SUF



000000000



PART I - MAXIMUM NONREFUNDABLE CREDITS

1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on line 107 of Schedule CR may not exceed this amount. 1

000000000.



PART II - ENTERPRISE ZONE ACT CREDIT

2 Credit allowable this year from Form 301 (attach Form 301) 2

000000000.



PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

3 Authorized amount of Neighborhood Assistance Act Credit 3 _____

4 Carryover credit from prior year(s) [attach computation] 4 _____

5 Add line 3 and line 4 5 _____

6 Credit allowable this year: Line 5 or balance of maximum credit available, whichever is less 6

000000000.



7 Carryover credit for 2006: Line 5 less line 6 (applicable only if within 5 year carryover period) 7 _____

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

8 Enter 10% of qualifying recyclable equipment cost 8 _____

9 Carryover credit from prior year(s) [attach computation] 9 _____

10 Add line 8 and line 9 10 _____

11 Enter 40% of tax per return 11 _____

12 Maximum recyclable materials processing equipment credit. Line 10 or line 11, whichever is less 12 _____

13 Credit allowable this year: Line 12 or balance of maximum credit available, whichever is less 13

000000000.



14 Carryover credit for 2006: Line 10 less line 13 (applicable only if within 10 year carryover period) 14 _____

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

15 Enter 25% of qualifying property cost or \$4,000, whichever is less 15 _____

16 Carryover credit from prior year(s) [attach computation] 16 _____

17 Add line 15 and line 16 17 _____

18 Credit allowable this year: Line 17 or balance of maximum credit available, whichever is less 18

000000000.



19 Carryover credit for 2006: Line 17 less line 18 (applicable only if within 5 year carryover period) 19 _____

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20 _____

21 Carryover credit from prior year(s) [attach computation] 21 _____

22 Add line 20 and line 21 22 _____

23 Credit allowable this year: Line 22 or balance of maximum credit available, whichever is less 23

000000000.



24 Carryover credit for 2006: Line 22 less line 23 (applicable only if within 5 year carryover period) 24 _____

PART VII - RENT REDUCTION PROGRAM CREDIT

25 Enter 50% of qualifying rent reductions 25 _____

26 Carryover credit from prior year(s) [attach computation] 26 _____

27 Add line 25 and line 26 27 _____

28 Credit allowable this year: Line 27 or balance of maximum credit available, whichever is less 28

000000000.



29 Carryover credit for 2006: line 27 less line 28 (applicable only if within 5 year carryover period) 29 _____



See Page 6 for required attachments.



1FIRSTNAME12 I 1LASTNAME15XXXX SUF

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PART VIII -VEHICLE EMISSIONS TESTING EQUIPMENT, CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS

Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit

30a Hybrid vehicle - Enter 10% of the deduction claimed on your 2005 federal return for a hybrid vehicle, not to exceed \$200 30a
30b Qualifying Electric Vehicle - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles 30b
30c Clean fuel & certain refueling property - Enter 10% of the federal § 179A deduction for clean fuel and certain refueling properties 30c
31 Carryover credit from prior year(s) [attach computation] 31
32 Add lines 30a, 30b, 30c and 31 32
33 Line 32 or balance of maximum credit available, whichever is less 33
34 Carryover credit for 2006: Line 32 less line 33 (applicable only if within 5 year carryover period) 34

make & model: _____

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Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment 35
36 Carryover credit from prior year(s) [attach computation] 36
37 Add line 35 and line 36 37
38 Enter the amount from line 37 or the balance of maximum credit available, whichever is less 38
39 Carryover credit for 2006: Line 37 less line 38 (only if within 5 year carryover period) 39

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PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40 Credit allowable this year from Form 304 40
41 Carryover credit for 2006. Compute on Form 304 if within the 10 year carryover period..... 41

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PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign country is based 42
43 Virginia taxable income. Enter amount from line 14 of Form 760, or line 15 of Form 760PY 43
44 Qualifying tax paid to the foreign country. Enter name of country: 44
45 Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45
46 Income percentage. Divide line 42 by line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46
47 Multiply line 45 by line 46 47
48 Credit allowable this year: Enter the lesser of line 44 or line 47, not to exceed the balance of maximum credit available 48

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PART XI - HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49
50 Multiply the amount on line 49 by 25% 50
51 Carryover credit from prior year(s) [attach computation] 51
52 Add line 50 and line 51 52
53 Credit allowable this year: Enter the amount from line 52 or the balance of maximum credit available, whichever is less 53
54 Carryover credit for 2006: Line 52 less line 53. (10 year carryover period) 54

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1FIRSTNAME12 I 1LASTNAME15XXXX SUF

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PART XII – DAY-CARE FACILITY INVESTMENT TAX CREDIT

55 Enter 25% of eligible expenses, not to exceed \$25,000 55 _____

56 Carryover credit from prior year(s) [attach computation] 56 _____

57 Add line 55 and line 56 57 _____

58 **Credit allowable this year:** Enter the amount from line 57 or the balance of maximum credit available, whichever is less 58 _____

59 Carryover credit for 2006: Line 57 less line 58. (3 year carryover period. See instructions for limitations) 59 _____

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PART XIII – LOW- INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 _____

60a Carryover credit from prior year(s) [attach computation] 60a _____

60b Add line 60 and line 60a 60b _____

61 **Credit allowable this year:** Enter amount from line 60b or the balance of maximum credit available, whichever is less 61 _____

62 Carryover credit for 2006: Line 60b less line 61 (5 year carryover period) 62 _____

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PART XIV – AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 _____

64 Carryover credit from prior year(s) [attach computation] 64 _____

65 Add line 63 and line 64 65 _____

66 **Credit allowable this year:** Enter amount from line 65 or the balance of maximum credit available, whichever is less 66 _____

67 Carryover credit for 2006: Line 65 less line 66. (5 year carryover period.) 67 _____

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PART XV – QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

68 Enter the amount of qualified equity and subordinated debt investments tax credit authorized by the Virginia Department of Taxation 68 _____

69 Carryover credit from prior year(s) [attach computation] 69 _____

70 Add line 68 and line 69 70 _____

71 **Credit allowable this year:** Enter the amount on line 70 or the balance of maximum credit available, whichever is less 71 _____

72 Carryover credit for 2006: Line 70 less line 71 (15 year carryover period) 72 _____

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PART XVI – WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation 73 _____

74 Carryover credit from prior year(s) [attach computation] 74 _____

75 Add line 73 and line 74 75 _____

76 **Credit allowable this year:** Enter the amount from line 75 or the balance of maximum credit available, whichever is less 76 _____

77 Carryover credit for 2006: Line 75 less line 76 (3 year carryover period) 77 _____

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PART XVII – WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility .. 78 _____

79 **Credit allowable this year:** Enter the amount from line 78, up to \$5,000 not to exceed balance of maximum credit available 79 _____

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1FIRSTNAME12 I 1LASTNAME15XXXX SUF

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PART XVIII - CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

NOT FUNDED FOR 2005

PART XIX - CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS

85 ~~EXPIRED 12/31/2002~~ 85 ~~_____~~

86 Carryover credit from prior year(s) [attach computation] 86 _____

87 Add line 85 and line 86 87 _____

88 **Credit allowable this year:** Enter the amount from line 87 or the
balance of maximum credit available, whichever is less 88 _____

89 ~~EXPIRED 12/31/2004~~ 89 ~~_____~~

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PART XX - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT

90 Enter the amount of the Home Accessibility Features for the Disabled
tax credit authorized by the Virginia Department of Taxation 90 _____

91 Carryover credit from prior year(s) [attach computation] 91 _____

92 Add line 90 and line 91 92 _____

93 **Credit allowable this year:** Enter the amount on line 92
or the balance of maximum credit available, whichever is less 93 _____

94 Carryover credit for 2006: line 92 less line 93
(5 year carryover period) 94 _____

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PART XXI - RIPARIAN WATERWAY BUFFER CREDIT

95 Enter the amount of Riparian Waterway Buffer tax credit
authorized by the Virginia Department of Forestry (attach
certification) 95 _____

96 Carryover credit from prior year(s) [attach computation] 96 _____

97 Add line 95 and line 96 97 _____

98 **Credit allowable this year:** Enter the amount on line 97
or the balance of maximum credit available, whichever is less 98 _____

99 Carryover credit for 2006: Line 97 less line 98
(5 year carryover period) 99 _____

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PART XXII - LAND PRESERVATION TAX CREDIT

100 Enter the credit amount originating in 2005 or the amount of
credit transferred to you in 2005 100 _____

101 Carryover credit from prior year(s) [attach computation] 101 _____

101a Add line 100 and line 101 101a _____

101b Enter total credit transferred to others in 2005 101b _____

102 Subtract line 101b from line 101a 102 _____

103 **Credit allowable this year:** Enter the amount from line 102
or the balance of maximum credit available, whichever is less.
Each credit holder cannot claim more than \$100,000 per credit. 103 _____

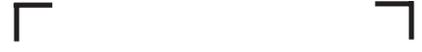
104 Carryover credit for 2006: line 102 less line 103
(5 year carryover period) 104 _____

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1FIRSTNAME12 I 1LASTNAME15XXXX SUF

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PART XXIII – POLITICAL CONTRIBUTIONS CREDIT

105 Enter 50% of the amount of eligible political contributions subject to a limit of \$25 for individuals or \$50 for married filing jointly 105 _____
 106 **Credit allowable this year:** Enter the amount on line 105 or the balance of maximum credit available, whichever is less 106

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PART XXIV – TOTAL NONREFUNDABLE CREDITS

107 Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, 58, 61, 66, 71, 76, 79, 88, 93, 98, 103, and 106. If this amount is larger than the amount on line 1, you have claimed excessive nonrefundable credits. 107

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PART XXV – COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT

108 100% coalfield employment enhancement tax credit from line 1 of your 2005 Schedule 306B 108
 108a 100% coalfield employment enhancement tax credit from line 2 of your 2005 Schedule 306B 108a
 109 Full 2002 credit: Enter amount from your 2005 Form 306, line 12a 109
 109a Full 1996 credit: Enter amount from your 2005 Form 306, line 12b 109a
 110 New 2002 85% credit: Enter amount from your 2005 Form 306, line 13a 110
 110a 1996 90% coalfield credit: Enter amount from your 2005 Form 306, line 13b 110a
 111 Total 2002 & 1996 coalfield employment enhancement tax credit allowable this year: Add line 109, line 109a, line 110 and line 110a 111
 112 2005 coalfield employment enhancement tax credit earned to be used when completing your 2008 return: Enter the amount from your 2005 Form 306, line 11 112

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PART XXVI – TOTAL REFUNDABLE CREDITS

113 Refundable real property enterprise zone act credit from Form 301 113
 114 Refundable total coalfield employment enhancement tax credit from line 111 114
 115 Enter the total of line 113 and line 114 115

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PART XXVII – TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of line 107 and line 115 here and on line 23 of form 760, line 18g of form 760PY or line 19g of form 763 116

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VA760CG -Tax Year 2005

Individual Income Tax Return



TEST C ONE

1993 DOCK ST

NORFOLK VA 23501

Filing Status: 3
 Exemptions Dependents Total
 65 and over Blind Total

Yourself 1 02 3
 Spouse

Vendor ID: VVVVX

Name or Filing Change: Accelerated Refund:
 Address Change: Amended: NOL:
 Virginia Return Not Filed Last Year: Locality: 710
 Your SSN ONE 400007001
 Spouse's SSN 400007002

1. Fed Adj Gross Income 1. 15000.
 2. Additions, see pg 2, line 3 2.
 3. Subtotal
 4a. Age Deduction - You 4a.
 4b. Age Deduction - Spouse 4b.
 5. Soc Sec & Tier 1 Railroad 5.
 6. State Inc Tax Overpayment 6.
 7. Other Subtractions, see pg 2, line 7 7.
 8. Subtotal Subtractions 8.
 9. Total VAGI 15000.
 10a. Federal Sch. A Itemized Deductions
 10b. State/Local Income Tax 10b.
 10. Deductions 10. 3000.
 11. Exemptions 2700.
 12. Child/Dependent Care 12.
 13. Subtotal 5700.
 14. VA Taxable Income 9300.
 15. Tax Amt. 335.
 16. Spouse Tax Adjustment 16.

16a. Your VAGI 16a.
 16b. Spouse's VAGI 16b.
 17. Net Tax 335.
 18a. Your Withholding 18a. 375.
 18b. Spouse's Withholding 18b.
 19. Estimated Payments 19.
 20. Extension Payments 20.
 21. Credit for Low Income 21. 335.
 22. Credit tax paid another state 22.
 23. Other Credits 23.
 24. Total Payments / Credits 710.
 25. Tax You Owe 25.
 26. Overpayment Amount 26. 375.
 27. Amount to Credit to Next Year's Tax 27.
 28. Adjustments/Contributions 28.

Amount You Owe:
 Paid by Credit Card

Refund: 375.
 Bank Routing Number
 Bank Account Number

_LAR _DLAR _LTD \$ _____

Office Use:



TEST C ONE
400007001

ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman: Coalfield Enhancement
Taxpayer Deceased: Fixed Date Conformity:
Dependent on another's return: Overseas when due:

Preparer Info 0
Phone You 7575551212 7575552323

Spouse

Additions - SCH ADJ/CG - Part 1

- 1. Interest on obligations of other state 1.
- 2. Other Additions:
 - a. Fixed Date Conformity 2a.
 - 2b.
 - 2c.
- 3. Total Additions: 3.

Subtractions

- 4. Income from obligations or securities of the U.S. 4.
- 5. Disability Income reported as wages 5.
- 6. Other:
 - a. Fixed Date Conformity 6a.
 - 6b.
 - 6c.
 - 6d.

7. Total Subtractions:

Dept of Taxation can discuss my return with my preparer.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

SUMMARY OF ADJUSTMENTS(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

Total Voluntary Contributions

Spouse's Name - Filing Status 3 Only
SPOUSE B ONE

Tax Credit for Low Income Individuals

8. Exemption Information	Social Security Number	VAGI
a. TEST C ONE	400007001	15000.
b. SPOUSE B ONE	400007002	0
c. DEPND ONE	400007003	0
d. DEPND TWO	400007004	0
e.		
f.		
g. Total Family VAGI	8g.	15000.
9. Total Exemptions	9.	4
10. Exemption total on this return		3
11. Line 10 multiplied by \$300		900.
12. Credit (Lesser of Line 11 above or Page 1, Line 17)		335.

AGE DEDUCTION DETAILS

You

Spouse

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN

Filing Election

Preparer Phone Number

Preparer Signature _____ Date _____

2005 Virginia Schedule INC/CG

Report all W2's and 1099's with Virginia Withholding

TEST

C ONE



400007001

Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
400007001	1	375.	547000467	30547000467F001	15000.

Total Virginia Withholding:

YOU

SSN
400007001

VA Withholding

375.

SPOUSE

TOTAL NUMBER OF W2'S AND 1099'S

1

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

VA760CG -Tax Year 2005

Individual Income Tax Return



TEST TWOCG

760 FORM LANE

BEDFORD VA 24523
Filing Status: 1 Head of Household:
Exemptions Dependents Total 65 and over Blind Total
Yourself 1 01 02
Spouse
Vendor ID: VVVVX

Name or Filing Change: Accelerated Refund:
Address Change: Amended: NOL:
Virginia Return Not Filed Last Year: Locality: 019
Your SSN TWOC 400007006
Spouse's SSN

Table with 6 columns: Line, Description, Code, Amount, Code, Amount. Rows include Fed Adj Gross Income, Additions, Subtotal, Age Deduction, Soc Sec & Tier 1 Railroad, State Inc Tax Overpayment, Other Subtractions, Subtotal Subtractions, Total VAGI, Federal Sch. A Itemized Deductions, State/Local Income Tax, Deductions, Exemptions, Child/Dependent Care, Subtotal, VA Taxable Income, Tax Amt., Spouse Tax Adjustment.

Table with 4 columns: Line, Description, Code, Amount. Rows include 16a. Your VAGI, 16b. Spouse's VAGI, 17. Net Tax, 18a. Your Withholding, 18b. Spouse's Withholding, 19. Estimated Payments, 20. Extension Payments, 21. Credit for Low Income, 22. Credit tax paid another state, 23. Other Credits, 24. Total Payments / Credits, 25. Tax You Owe, 26. Overpayment Amount, 27. Amount to Credit to Next Year's Tax, 28. Adjustments/Contributions.

Amount You Owe: Paid by Credit Card X 1000.

Refund: Bank Routing Number Bank Account Number

_LAR _DLAR _LTD \$

Office Use: BM CX FC TA TP

TEST
400007006

TWOCG



ADDITIONAL FILING INFORMATION

Farming/ Fishing, Merchant Seaman:	Coalfield Enhancement	
Taxpayer Deceased:	Fixed Date Conformity:	
Dependent on another's return:	Overseas when due:	
Preparer Info	546000000	1
Phone You	5404518213	5409692000

SUMMARY OF ADJUSTMENTS(from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest	35.
Addition from 760C OR 760F	C
Consumer's Use Tax	
Total Voluntary Contributions	
Spouse's Name - Filing Status 3 Only	
2FISRTNAMEXI2LASTNAME15XXXXXXXXXXXX	

Spouse

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations of other state	1.	
2. Other Additions:		
a. Fixed Date Conformity	2a.	
	2b.	
	2c.	
3. Total Additions:	3.	100.

Tax Credit for Low Income Individuals

8. Exemption Information	Social Security Number	VAGI
a.		
b.		
c.		
d.		
e.		
f.		
g. Total Family VAGI	8g.	
9. Total Exemptions	9.	
10. Exemption total on this return		
11. Line 10 multiplied by \$300		
12. Credit (Lesser of Line 11 above or Page 1, Line 17)		

Subtractions

4. Income from obligations or securities of the U.S.	4.	400.
5. Disability Income reported as wages	5.	
6. Other:		
a. Fixed Date Conformity	6a.	
	6b.	
	6c.	
	6d.	
7. Total Subtractions:		400.

AGE DEDUCTION DETAILS

You	
Spouse	

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN	546000000
Filing Election	1
Preparer Phone Number	8046804572

Dept of Taxation can discuss
my return with my preparer.

I (We), the undersigned, declare under penalty of law that I (we) have examined this
return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Preparer
Signature _____ Date _____

Spouse's Signature _____ Date _____

JOHN SMITH
PROFESSIONAL TAX SERVICE
1 HILL PLAZA
RICHMOND VA 23200



TEST

TWOCG

400007006

Credit for Tax Paid to Another State

Border State Rule X

13a. Enter the filing status claimed on the other state's tax return. 13a. 1

13b. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 13b. 1

13. Qualifying taxable income on which the other state's tax is based 13. 5000.

14. Virginia Taxable Income 14. 28625.

15. Qualifying tax owed to the other state 15. 158.

a. Name of state: 15a. C

16. Virginia Income Tax 16. 1388.

17. Income percentage 17. 100.0

18. Virginia Income Tax multiplied by Income percentage 18.

19. Credit Allowed 19.

Adjustments to Amount of Tax

20. Addition to Tax 20. 35.

a. Addition from Form 760C X

b. Addition from Form 760F

21. Penalty 21.

a. Late Filing/Payment Penalty

b. Extension Penalty

22. Interest 22.

23. Consumer's Use Tax 23.

24. Voluntary Contributions from overpaid taxes

24a.

24b.

25. Other Voluntary Contributions

25a.

25b.

School Foundation Contributions

25c.

25d.

26. Total Adjustments

35.

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed 27.

28. Add line 27 from above and line 24 from Form 760, enter here 28.

29. Overpayment, if any, as shown on original return or as previously adjusted 29.

30. Subtract line 29 from line 28 30.

31. Tax You Owe 31.

32. Tax You Overpaid 32.

Credit for Political Contributions From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

2005 Virginia Schedule FED



TEST

TWOCG



760 FORM LANE

400007006

019

BEDFORD

VA 24523



SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION



1. Schedule Name	First Schedule Info. C	Second Schedule Info.
2. Gross Receipts or Sales	38000.	
3. Depreciation / expense deduction		
4. Business Activity Code	315100	
5. Business Locality Code	760	
6. Car and truck expenses		
7. Inventory at end of year		
8. Number of miles you used your vehicle for: Business		
9. Number of miles you used your vehicle for: Commuting		
10. Number of miles you used your vehicle for: Other		

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

- 11. Number of miles you used your vehicle for: **Business**
- 12. Number of miles you used your vehicle for: **Commuting**
- 13. Number of miles you used your vehicle for: **Other**
- 14. Percent of business use of vehicle: **Vehicle 1**
- 15. Percent of business use of vehicle: **Vehicle 2**



SCHEDULE 4562 INFORMATION



- 16. Property Used more than 50% in a qualified business use:
Type of property
- 17. Date placed in service
- 18. Business/investment use percentage
- 19. Cost or other basis
- 20. Depreciation deduction
- 21. Elected section 179 cost
- 22. Business Locality Code

2005 Virginia Schedule INC/CG

Report all W2's and 1099's with Virginia Withholding

TEST

TWOCG



400007006



Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
40007006	1	165.	549999999	30549999999F001	9600.

Total Virginia Withholding:

SSN

VA Withholding

YOU

400007006

165.

SPOUSE

TOTAL NUMBER OF W2'S AND 1099'S

1

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

VA760CG -Tax Year 2005

Individual Income Tax Return



TEST M THREE
 TESTER X THREE
 451 ADDRESS STREET

RICHMOND VA 23222
 Filing Status: 2 Head of Household:
 Exemptions Dependents Total 65 and over Blind Total
 Yourself 1 2 1 1
 Spouse 1
 Vendor ID: VVVVX

Name or Filing Change:
 Address Change:
 Virginia Return Not Filed Last Year:
 Your SSN THRE 400007600
 Spouse's SSN THRE 400007601

1. Fed Adj Gross Income 1. 97589.
 2. Additions, see pg 2, line 3 2. 600.
 3. Subtotal 98189.
 4a. Age Deduction - You 4a. 12000.
 4b. Age Deduction - Spouse 4b.
 5. Soc Sec & Tier 1 Railroad 5. 10200.
 6. State Inc Tax Overpayment 6. 259.
 7. Other Subtractions, see pg 2, line 7 7. 300.
 8. Subtotal Subtractions 8. 22759.
 9. Total VAGI 75430.
 10a. Federal Sch. A Itemized Deductions 13528.
 10b. State/Local Income Tax 10b. 4528.
 10. Deductions 10. 9000.
 11. Exemptions 2600.
 12. Child/Dependent Care 12.
 13. Subtotal 11600.
 14. VA Taxable Income 63830.
 15. Tax Amt. 3413.
 16. Spouse Tax Adjustment 16. 259.

Accelerated Refund:
 Amended: NOL:
 Locality: 760
 16a. Your VAGI 16a. 38530.
 16b. Spouse's VAGI 16b. 36900.
 17. Net Tax 3154.
 18a. Your Withholding 18a. 2853.
 18b. Spouse's Withholding 18b. 1675.
 19. Estimated Payments 19.
 20. Extension Payments 20.
 21. Credit for Low Income 21.
 22. Credit tax paid another state 22.
 23. Other Credits X 23. 50.
 24. Total Payments / Credits 4578.
 25. Tax You Owe 25.
 26. Overpayment Amount 26. 1424.
 27. Amount to Credit to Next Year's Tax 27.
 28. Adjustments/Contributions 28. 318.

Amount You Owe:
 Paid by Credit Card

Refund: 1106.
 Bank Routing Number C 051000020
 Bank Account Number 00000000045266667

_LAR _DLAR _LTD \$ _____

Office Use: TP



TEST M THREE

400007600

Credit for Tax Paid to Another State

Border State Rule
 13a. Enter the filing status claimed on the other state's tax return. 13a.

13b. Enter the number below to identify the person claiming the credit
 1. You 2. Spouse 3. Joint 13b.

13. Qualifying taxable income on which the other state's tax is based 13.

14. Virginia Taxable Income 14.

15. Qualifying tax owed to the other state 15.
 a. Name of state: 15a.

16. Virginia Income Tax 16.

17. Income percentage 17.

18. Virginia Income Tax multiplied by Income percentage 18.

19. Credit Allowed 19.

Adjustments to Amount of Tax

20. Addition to Tax 20.
 a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty 21.
 a. Late Filing/Payment Penalty
 b. Extension Penalty

22. Interest 22.

23. Consumer's Use Tax 23. 18.

24. Voluntary Contributions from overpaid taxes
 76 24a. 100.

24b.

25. Other Voluntary Contributions

25a.

25b.

School Foundation Contributions

161001

25c.

200.

25d.

26. Total Adjustments

318.

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed 27.

28. Add line 27 from above and line 24 from Form 760, enter here 28.

29. Overpayment, if any, as shown on original return or as previously adjusted 29.

30. Subtract line 29 from line 28 30.

31. Tax You Owe 31.

32. Tax You Overpaid 32.

Credit for Political Contributions From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions 50.

106. Credit allowable this year 50.

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

2005 Virginia Schedule INC/CG

Report all W2's and 1099's with Virginia Withholding

TEST M THREE

TESTER X THREE



400007600

Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
400007600	1	2853.	549894467	30549894467F001	50230.
400007601	2	1675.	547895223	30547895223F001	36900.

Total Virginia Withholding:

SSN

VA Withholding

YOU 400007600

2853.

SPOUSE 400007601

1675.

TOTAL NUMBER OF W2'S AND 1099'S 2

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.